



COAST GUARD

MORALE

WELL-BEING

AND

RECREATION MANUAL

COMDTINST M1710.13A



COMDTINST M1710.13A
6 SEP 2000

COMMANDANT INSTRUCTION M1710.13A

Subj: COAST GUARD MORALE, WELL-BEING, AND RECREATION MANUAL

1. PURPOSE. This Manual sets forth policy and procedures for administering the Coast Guard Morale, Well-Being, and Recreation Program.
2. DIRECTIVES AFFECTED. This Manual cancels the following Commandant Instructions:
 - a. Coast Guard Morale, Welfare, and Recreation Manual, COMDTINST M1710.13
 - b. Coast Guard Participation in Navy Motion Picture Service Program, COMDTINST 1710.3H
 - c. Participation in Inter-Service, National, and International Sports Competitions, COMDTINST 1710.5D
 - d. District Non-Elite Athlete of the Year Program, COMDTINST 1710.16
 - e. Sports Participation Grant Program, COMDTINST 1710.17
 - f. United States Military Sports Association Coast Guard Male/Female Athlete of the Year Program, COMDTINST 1710.18

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3. CHANGES.

a. Although this Manual constitutes a complete revision to COMDTINST M1710.13, policies and procedures as previously promulgated through this Manual are substantially repromulgated through this revision. Significant, noteworthy changes are identified below. Because this revision constitutes a complete rewrite of the existing Manual, the user is encouraged to review all applicable sections when administering their MWR program.

(1) In Chapter 1: Emphasizing the mission readiness and retention responsibilities of the MWR program.

(2) In Chapter 2:

(a) Incorporating the organizational responsibilities as approved by the Chief of Staff for the Assistant Commandant for Human Resources.

(b) Incorporating the responsibilities of the Integrated Support Commands for Morale, Well-Being and Recreation purposes and identifying the responsibilities of a cognizant authority. Delineating that Commandant (G-WPX) is the final approving authority for the establishment and disestablishment of Category C MWR activities.

(3) In Chapter 5:

(a) Incorporating the guidance for the Navy Motion Picture Service program.

(b) Providing additional guidance on recreational boating programs.

(c) Incorporating guidance regarding the Navy Sports Program, Inter-Service Championships, International Competition, the Elite Athlete of the Year Program, and the Sports Participation Grant Program.

- (4) In Chapter 6:
 - (a) Clarifying the MWR budget process, including establishing responsibilities and timelines.
 - (b) Increasing the Morale Fund Loan amount from \$100 to \$200.
 - (c) Providing guidance on the establishment and disestablishment of MWR funds.
 - (d) Establishing guidelines for equitable fees charged in MWR activities.
- (5) In Chapter 7: Incorporating the provisions of the Crime Control Act of 1990.
- (6) In Chapter 8:
 - (a) Requiring units operating Category B and C Activities to forward copies of their Morale Fund Financial Statements to Commandant (G-WPX).
 - (b) Changing the deadline for submission of quarterly Morale Fund Financial Reports to 30 days after the end of the quarter.
 - (c) Amending the requirement to participate in the NAF Cash Management Program.
 - (d) Amending the reportable property threshold.
 - (e) Amending paperwork retention to the threshold established in the Coast Guard Paperwork Management Manual, COMDTINST M5212.12(series).
 - (f) Providing guidance on audit frequencies when CPA firms are engaged and requiring property inventories in the last quarter of the fiscal year.
- (7) In Chapter 12: Increasing the automobile comprehensive fire and theft deductible from \$2,500 to \$5,000.

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- (8) In Enclosure (1): Adding a definition enclosure.
 - (9) In Enclosure (3): Updating and expanding the MWR Program Inspection Checklist.
 - (10) In Enclosure (4): Updating the listing of CGES and MWR Activities reflecting the transfer of food and beverage operations to the MWR program.
 - (11) In Enclosure (5): Providing a comprehensive table of authorization for the use of appropriated funds support within the MWR program. This guidance is similar to the policies used by DoD and does not amend the appropriated fund support currently authorized in the MWR program. It simply promulgates the existing practices. It also includes updated policies regarding the procurement of cable television services and organizational clothing.
 - (12) In Enclosure (7): Providing guidance regarding aquatic training and swimming pool operations previously not promulgated.
 - (13) In Enclosure (8): Incorporating additional policies regarding the Navy Motion Picture Service.
 - (14) In Enclosure (9): Providing guidance regarding food and beverage operations previously not promulgated.
 - (15) In Enclosures (10) through (12): Providing additional guidance and policies regarding the Coast Guard Sports Program.
 - (16) In Enclosure (17): Providing revised Morale Fund Financial Statement (CG-2985), Operating Summary MWR Activities (CG-2985A) and the Morale Fund Transaction Accounting Sheet (CG-4517), rendering previous editions obsolete.
- b. Recommendations concerning changes to this Manual or to the overall Morale, Well-Being, and Recreation Program shall be addressed to Commandant (G-WPX).

4. ACTION. Area and district commanders, commanders of maintenance and logistics commands, commanding officers of headquarter units, commanding officers of integrated support commands and unit commanding officers shall ensure that the Morale, Well-Being, and Recreation Program is administered in accordance with policies and procedures contained in this Manual.
5. FORMS/REPORTS.
 - a. Enclosures (16) and (17) contain the following blank forms:
 - (1) Morale Fund Financial Statement (CG-2985).
 - (2) Operating summary MWR Activities (CG-2985A).
 - (3) Morale Fund Loan Accounting Sheet (CG-4518).
 - (4) Morale Fund Inventory Accounting Sheet (CG-5017).
 - (5) Morale Fund Transaction Accounting Sheet (CG-4517).
 - (a) These forms can be accessed from Jetform Filler and Forms Plus Laser.
 - b. The Morale Fund Financial Statement, CG-2985 (RCS-G-WPX-5022) and the Annual Survey of Morale Activities, CG-2985B (RCS-G-WPX-5300) shall be submitted as prescribed.

Thomas F. Fisher
Acting Director of Personnel
Management

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CHAPTER 1. GENERAL

- A. Purpose. The purpose of this Manual is to set policies, guidelines, and administrative procedures that govern the Coast Guard Morale, Well-Being, and Recreation(MWR) Program.
- B. Exclusions. This Manual does not apply to the management of the following non-appropriated funds that receive guidance from other sources:
1. Coast Guard Exchange System (CGES) resale activities.
 2. Chapel funds for units with assigned Navy Chaplains.
 3. Funds administered by private associations located on Coast Guard installations.
 4. Any funds established for civilian employees at Coast Guard units.
 5. Coffee messes and wardroom funds.
 6. Cadet-related activities.
- C. Mission. The mission of the MWR program is to uplift the spirits of the Coast Guard family and be an essential element of Coast Guard mission readiness and retention through customer-owned and driven MWR programs and services around the world.
- D. Definitions. Definitions appear in enclosure (1).
- E. Guiding Principles.
1. The Coast Guard Morale, Well-Being, and Recreation program plays a vital role in support of mission readiness and retention of not only our military members but also the entire Coast Guard family.
 2. A complete understanding of the appropriated and non-appropriated budgetary processes and resources available to provide and seek additional resources for the delivery of MWR programs and activities is critical. Decision making authorities must understand the balance between MWR programs and services provided internally and those available through other means and facilities.

3. Decision making authorities must thoroughly understand the significance of the categorization of MWR Activities and base their resource allocation decisions accordingly. Activities in priority order are Category A, B, then C.
 4. MWR programs and services may not be similar or equitable because of the differences in facilities available at various INCONUS and OCONUS Coast Guard commands or at other Services' commands where Coast Guard personnel are located.
 5. Since some commands assume the risks of operating revenue generating activities and support on board Coast Guard Exchange System activities, they should benefit from their successes. To this end, Category C MWR Activities must be operated to be self-sustaining.
- F. General Guidelines for Program Development and Execution. The following guidelines are nonspecific in nature and the level of implementation will vary depending on the size, type, location of unit, amount of funding, and the availability of MWR facilities.
1. The degree of command involvement will have a direct impact on funding, level of participation, and coordination of unit resources. Command involvement and support is expected.
 2. Commanding Officers should develop MWR programs based on the assessed needs of local patrons that:
 - a. Support military readiness through physical fitness.
 - b. Support needs for camaraderie and unit cohesion: esprit de corps.
 - c. Promote individual growth and development.
 - d. Support family well-being and quality of life.
 - e. Provide the Coast Guard community with access to programs similar to those available in a comparable civilian community.
 - f. Are perceived as a valued benefit of being part of the military.

3. Commanding officers should stress cooperation and coordination of MWR activities where units are collocated.
4. Ashore units that provide MWR support to collocated afloat units should:
 - a. Provide advisory support in MWR matters.
 - b. Schedule MWR activities to maximize participation of afloat units.
 - c. Set operating hours to accommodate afloat liberty hours and special circumstances.
 - d. Work closely with afloat MWR personnel to increase the effective utilization of ashore facilities.
5. Publicity is an important part of the MWR program. Whether a small or large unit, local commands must have a way of passing the word to eligible participants. Include dependents, retirees, Reservists, civilian employees, Auxiliarists, and other members of the military community when soliciting participation in MWR activities or determining any advisory board membership. The Coast Guard "family" consists of all eligible patrons defined in Chapter 3 of this Manual, and should be considered when soliciting participation in MWR activities.
6. In the interest of promoting good community relations and cooperative use of community facilities, it may be appropriate to occasionally make Coast Guard MWR facilities available for special community events. These events should not interfere with use of the facilities by authorized participants nor should they result in subsidization of the sponsoring organizations. The overall value accruing to the recreational interests of authorized participants should be the principal determinant in authorizing such events. Additional guidance regarding the use of Category "C" MWR activities is addressed in Chapters 3, 4, and 5 of this Manual.
7. Emphasis should be placed on those activities that accommodate the majority of active duty Coast Guard personnel. However, the program should also be flexible

enough to meet reasonable individual needs based on sound business principles.

8. Continually analyze the various activities to ensure that the cost of some are not disproportionate to the cost of the overall program. In general, activities that are characterized by high cost and/or low usage should be primarily supported by fees and charges from participants.
9. The interests and needs of a diverse Coast Guard family should be considered in developing the balanced mix of MWR activities.
10. Fees and charges for the use of MWR facilities and participation in MWR programs should be continually monitored to ensure that they do not inadvertently preclude participation by eligible patrons. On the other hand, fees and charges, when established, should be set to ensure the MWR activities remain viable. See Chapter 6 of this Manual for more guidance on setting fees and charges.
11. Every effort should be made to provide activities and services that benefit families living on the unit as well as those living off of the unit.
12. MWR programs are only as good as the individuals managing them. There is no substitute for good leadership, supervision, and organization. Well run activities will attract the greatest number of participants. Personnel lose interest quickly in disorganized, mismanaged activities.
13. There are many places throughout the MWR program where volunteers are essential. Volunteerism provides an opportunity for interested individuals to contribute their talents, develop leadership skills, and provide a service to the command.
14. Use of MWR facilities and participation in programs shall be equally available to both men and women. Where joint usage is not possible, as in the case of sauna baths, and other facilities not having separate dressing/shower facilities, arrangements must be made to ensure access on a proportional basis.

15. An active morale committee and user surveys are important sources of information concerning the desires of MWR patrons. See Chapter 8 of this Manual for further guidance on the MWR user survey.
 16. Eligible personnel of a command not fielding teams or supporting individuals in officially sponsored competition will be allowed to participate with commands sponsoring participation. Commanding officers may also authorize individuals of another Service to participate in team and individual competition if the opportunity is not available through the parent Service.
 17. Private associations are an essential part of the military community. The administration, relationship, and oversight of private associations by MWR activities are included in enclosure (2).
 18. Units operating temporary lodging facilities or recreational cottages shall be guided by the health and safety requirements of the Coast Guard Housing Manual, COMDTINST M11101.13(series).
- F. Nondiscrimination Policy. The conduct of the MWR program shall be free of any discrimination based on age, sex, race, color, religion, or national origin. Support will not be provided from the MWR program to any organization which practices discrimination. Support would include, but not limited to the following:
1. Use of the name or sponsorship of the Coast Guard.
 2. Use of a facility or activity of the Coast Guard, including those financed by non-appropriated funds.
 3. Participation in any recreational or sporting event by a team or individual representing the Coast Guard or supported by a MWR fund.
 4. On-base distribution of tickets for an event, or any form of publicity or promotion for an event.
- G. Safety. A pro-active safety program shall be in effect for all MWR activities. Guidelines for the establishment of an adequate safety program are outlined in the Coast Guard Safety and Environmental Health Manual, COMDTINST M5100.41 (series) and Chapter 12 of this Manual.

- H. Funding. MWR activities derive their funding from both appropriated and non-appropriated sources depending upon the category of MWR activity. Non-appropriated funds are derived primarily from Coast Guard Exchange System profits and fees and charges levied for the use of MWR facilities and participation in some MWR programs. See Chapter 6 of this Manual for more guidance on use of APF and NAF funds.
- I. Fiduciary Responsibility. As noted above, the MWR program consists of appropriated and non-appropriated funding support. Non-appropriated funds are also Government funds entitled to the same protection as appropriated funds. Non-appropriated funds are designated for the benefit of authorized patrons and the purposes of the MWR program. There is an individual fiduciary responsibility for properly using non-appropriated funds in preventing fraud, waste, loss, and unauthorized use.
- J. Inspections. MWR programs shall be included in command inspections as required by Coast Guard Regulations, COMDTINST M5000.3 (series). A sample MWR program inspection checklist is included in enclosure (3). At a minimum, inspections of the MWR program shall be conducted annually.
- K. Relationship between MWR Program and Coast Guard Exchange System (CGES). MWR programs are the responsibility of the local commanding officer and his/her chain-of-command. The Coast Guard Exchange System activity is the direct responsibility of Commandant (G-WPX). Therefore, it is essential that individual activities be administered under the proper program, either CGES or MWR as described below in paragraphs 1 and 2. Consolidation of local management functions, however, is authorized, provided that the actual cost of services is allocated to the proper program. Examples would include CGES providing bookkeeping and payroll services to the MWR program. However, accountability of MWR and CGES funds must be maintained by separate financial charts of accounts and bank accounts.
1. Coast Guard Exchange System. This program includes resale outlets (i.e., exchange stores, package liquor stores, gasoline stations, specialty stores) and service activities (i.e., barber shops, laundries, tailors). Enclosure (4) provides a more detailed list of the various types of CGES activities. Administration of the

CGES resale program is the responsibility of Commandant (G-WPX).

2. Morale, Well-Being and Recreation Program. This program includes sports activities and facilities (i.e., bowling, golf, tennis, swimming), hobby facilities (i.e., crafts, auto hobby, woodworking), general recreation and family support activities (i.e., theaters, child development centers, and recreation areas), military clubs, community centers, and food service facilities (i.e., cafeterias and snack bars). Chapter 5 of this Manual provides a more detailed description of the various types of MWR activities. Responsibilities within the MWR program are outlined in Chapter 2.
 3. Combination of Activities. Occasionally an activity of one program will include an activity which by the above definition, belongs to the other program (i.e., candy resale at a movie theater). In such cases, the activity will be handled in accordance with the list contained in enclosure (4), except when it does not make good business sense to have the appropriate program, as defined, operate the activity. For example, if the ticket sales person at a theater operation could also handle candy and popcorn sales, the entire operation may be treated as a MWR activity. If on the other hand, sales are of such a volume that a separate salesclerk may be required, that resale operation may be a CGES activity. Questionable cases should be referred to Commandant (G-WPX) for resolution.
- L. Travel. Individuals or groups traveling in support of official Coast Guard MWR business or activities may be authorized appropriated fund support. Detailed guidance may be found in enclosure (5). Non-appropriated fund support may also be appropriate.
- M. Admissions. Spectator fees will not be charged to eligible members for admission to athletic events in which officially sponsored Coast Guard teams are competing.
- N. Morale Fund Assist Visits. Commanding officers may request MWR financial or administrative assistance visits from either the cognizant authority or Commandant (G-WPX) via the chain-of-command. The commanding officer should provide full details regarding the type of assistance needed.

Chapter 2. ORGANIZATIONAL RESPONSIBILITIES

- A. Director of Personnel Management(G-WP). Under the direction of the Assistant Commandant for Human Resources, G-W, and the Commandant, G-WP is responsible for the supervision of the Service-wide MWR program. This includes promulgation of policy and procedures for the administration of the MWR program and the use of appropriated and non-appropriated funds.
- B. Chief, Office of Exchange System & MWR(G-WPX). Under the direction and general supervision of the Assistant Commandant for Human Resources shall:
1. Develop and promulgate policy, establish objectives and standards, and prescribe systems and procedures necessary for the efficient and effective management of a decentralized Morale, Well-Being, and Recreation Program, including acting as final authority for the establishment and disestablishment of any Category C MWR activity.
 2. Develop and implement a retail business strategy with management goals that achieve CGES profit objectives and meet MWR funding requirements.
 3. Serve as the fiduciary manager for the Child Development Centers. Policy and technical assistance, as well as onsite program reviews for the child development center program are the responsibility of Commandant (G-WKW).
 4. Establish and monitor measures of efficiency and effectiveness for the MWR Program. Perform financial and operational analyses of MWR operations to identify opportunities for improvement.
 5. Manage and direct the Non-Appropriated (NAF) Audit and Internal Control Program to ensure compliance with acceptable standards and to minimize the risk exposure of program assets.
 6. Prepare position papers and other documentation for MWR-related Coast Guard Trust Fund agenda items.
 7. Determine appropriated and non-appropriated fund

resource requirements and prepare the supporting documentation for MWR program resource issues.

8. Direct and assist field operations with the implementation of industry practices and sound administrative procedures for MWR programs.
9. Manage the NAF Cash Management and Investment Program, the NAF Employee Benefit Program, the Consolidated NAF Insurance Program, and the NAF Capital Improvement Program.
10. Distribute CGES profits generated for MWR programs to field elements based upon established policy.
11. Serve as HQ point of contact for MWR facilities.
12. Establish cooperative efforts with industry and DoD MWR programs to promote and enhance Coast Guard MWR programs.
13. Represent the Coast Guard in forums external to the organization on matters dealing with MWR.

C. ISCs and Commanding Officers of Headquarter Units shall:

1. Develop and execute an annual budget to include the distribution of available CGES profit and any HQ MWR funds that may be redistributed, and forecast revenues and expenses for MWR activities in his/her area of responsibility. Budgets should reflect an equitable opportunity for members to participate in MWR activities.
2. Review the MWR financial reports in accordance with Chapter 8 of this Manual.
3. Distribute MWR funds received quarterly from Commandant (G-WPX) in accordance with Chapter 9 of this Manual.
4. Authorize establishment of unit morale funds at subordinate commands for MWR responsibilities, as appropriate. See Chapter 6 of this Manual for criteria for establishment and the determination of subordinate commands for MWR purposes.

D. Unit Commanding Officer. Commanding officers administering MWR funds have the same responsibility for proper

administration as for any other functional element of their command. In carrying out this responsibility they shall:

1. Ensure a realistic MWR budget is developed that reflects expected income from the unit's share of CGES profit, user fees, and appropriated funds, and be prepared to adjust the scope of MWR activities if anticipated funds are not realized. See Chapter 6 of this Manual for detailed budget guidance.
 2. Establish and operate a variety of MWR activities to meet the needs and interests of all personnel.
 3. Direct the operation of the unit morale fund in accordance with this Manual and other applicable directives.
 4. Ensure financial statements are prepared, audited, and forwarded as directed in Chapter 8 of this Manual.
 5. Appoint a MWR Officer/Director and, if deemed appropriate, a separate custodian of the morale fund.
 6. Budget for appropriated funds which are authorized to support the MWR program.
 7. Coordinate command expertise to assist and advise in morale administration and MWR activity supervision.
 8. Take corrective action on recommendations of audit boards, advisory groups, and higher authority that are in the best interest of the Coast Guard.
 9. Ascertain that the morale fund is being properly administered and its funds safeguarded; that all income has been received and properly recorded, and that all disbursements are made only for authorized purposes.
 10. Verify that physical resale inventories of Category B and C business activities are conducted and are accurate.
- E. MWR Officer. At commands where no appropriated funded military billet or civilian position has been established by Commandant, and a morale fund has been established, the commanding officer shall appoint, in writing, a commissioned officer (when available) to act as MWR Officer. In cases where a commissioned officer particularly qualified by

experience or personal background is not available, the appointment of an enlisted person (preferably a chief petty officer) or civilian is authorized. This appointment shall be based on the unique qualifications of the individual and the complexity of the MWR program. The MWR officer shall:

1. Develop and conduct a well balanced and financially sound MWR program within his/her area of responsibility.
 2. Operate MWR activities.
 3. Develop a balanced MWR budget and administer the use of MWR funds. See Chapter 6 of this Manual.
 4. Coordinate the purchase, custody, and issuance of MWR equipment
 5. Train and supervise personnel assigned in the specialized functions of MWR.
 6. Coordinate relations with adjacent communities and other commands with respect to MWR matters; and
 7. Conduct a MWR User Survey every three years.
- F. Custodian of Unit Morale Fund. Generally, the MWR officer will also act as custodian of the morale fund. However, the commanding officer may assign in writing an officer, enlisted member, or civilian to serve as custodian of the morale fund. No individual may serve as a morale fund custodian or acting morale fund custodian whose duties include the custody and disbursement of other cash funds.
1. The custodian shall:
 - a. Account for all receipts (expenditures and income).
 - b. Validate propriety of expenditures.
 - c. Control and account for all MWR property.
 - d. Receive, safeguard, deposit, disburse, and account for all morale funds.
 - e. Maintain accurate accounts and records.

- f. Prepare reports in accordance with Chapter 8 of this Manual.
2. Loss of Funds. Morale Fund custodians are not bonded in accordance with the fidelity coverage of the Consolidation Insurance Program. Coverage is outlined in Chapter 12 of this Manual. Supplemental insurance coverage at the local level is not authorized. Regardless of the results of any investigation, local MWR funds will be expected to absorb the loss.
3. Absence of Custodian. When the custodian of the morale fund is absent from the activity for any period beyond 15 days and less than 60 days, the commanding officer shall assign in writing another individual to act for the custodian. The person acting in the custodian's absence shall sign a memorandum receipt for the fund. When absence is to be for a period of more than 60 days, the custodian shall be relieved in accordance with the procedure prescribed below.
4. Relief of Custodian. To affect relief, the custodian shall:
 - a. Transfer all funds, property, and equipment as determined by physical inventories.
 - b. Review all records, accounts, vouchers, bank accounts, and note all shortages, missing documents and/or deficiencies.
 - c. Prepare a relief Morale Fund Financial Statement (CG-2985), or equivalent, signed jointly by the person being relieved and the person relieving. The original shall be delivered to the commanding officer, a copy retained by the person affecting relief, and a copy retained in the unit files. For ISCs and HQ units, a copy shall be forwarded to Commandant (G-WPX). Any deficiencies or shortages shall be noted in the statement of relief.
 - d. Verify all items included in the MWR Program Inspection Checklist, Enclosure (3) to this Manual.
- G. Morale Committee. Where established, morale committees shall act in an advisory capacity. They are to be an avenue of communication between the MWR user and the command. They may

also assist the MWR Officer/Director in conducting the MWR User Survey. The morale committee shall consist of representative personnel detailed in writing by the commanding officer. If more than one command is involved, there shall be representation from all commands. The chairperson shall be appointed by the commanding officer. Each member shall have one vote. The MWR officer/director shall attend the meetings of the committee to supply information regarding directives, activities, and the availability of funds, but shall not have a vote. A report in format similar to enclosure (6) shall be submitted expressing its views and recommendations to the commanding officer. Members of the morale committee shall not receive financial remuneration in cash, goods, or services for any function performed as a member of the committee.

H. Advisory Board (optional). At an ISC or units that have significant MWR oversight for subordinate unit programs, and where morale funds are administered for the benefit of several subordinate units for MWR purposes, it may be desirable to establish an advisory board. If appointed, the Board will consist of representative members. The senior member will chair the board. The Board works in an advisory capacity to the commanding officer and should make a report of each meeting including items considered and the Board's recommendations. The Board's scope may include, but is not limited to:

1. Review and make recommendations on subordinate unit requests.
2. Review programs offered through MWR.
3. Review the MWR operation of collocated units.
4. Review policies involving unit MWR.
5. Review and make recommendations on new programs or facility plans.

The MWR officer/director shall work closely with the Board to prepare the agenda and provide background or financial information where necessary. The MWR officer, however, shall not be a voting member.

Chapter 3. AUTHORIZED PATRONAGE OF MWR PROGRAMS

A. General.

1. Authorizations shown below will be used to determine program access, except where authorization is in conflict with international agreements.
2. These authorizations do not apply to military exchanges, facilities, and programs operated principally by the Coast Guard Exchange System (CGES). Access to military exchanges and their programs shall be in accordance with the Non-Appropriated Fund Activities Manual, Commandant Instruction M7010.5 (series).
3. The fundamental basis for appropriated fund support in MWR programs is to provide a non-pay compensation benefit to active duty members and their families in support of mission readiness and retention. To this end, active duty military personnel and their families have priority access to all MWR programs. However in the spirit of Team Coast Guard and to the maximum extent possible, commanding officers should make all MWR programs and activities available to all members of Team Coast Guard, including appropriated and non-appropriated funded civilian employees and Auxiliarists. If MWR facilities cannot accommodate all authorized patrons, the unit commanding officer shall determine specific use priorities. The priorities for those authorized to use MWR facilities in such situations shall be based on the listings below. Policies regarding the use of child development centers shall be governed by the guidance contained in Child Development Services Manual, Commandant Instruction M1754.15 (series).
4. Any individual purchasing products or services from an MWR activity shall be positively identified as an authorized patron before the consummation of a sale. The credentials of patrons shall be carefully checked to ensure that each individual is entitled to patron privileges. Sales shall be made only to authorized patrons.

B. Unlimited Patronage for all MWR Programs.

1. All active duty Coast Guard personnel and their dependents. Note: This includes foster children,

exchange students, and unaccompanied au pair foreign nationals, while sponsored by and residing with military families who are authorized MWR beneficiaries. Foster children are defined as children, other than sponsor's biological or adopted children, who are residing in a sponsor's home, and whose care, comfort, education, and upbringing have been entrusted to the sponsor on a temporary or permanent basis by a court or civilian agency, or by a parent of the child. Exchange students are defined as students from another country, accepted by a school-sponsored exchange student program, afforded the opportunity to learn and live with a military family within the United States while attending school for one academic year or semester. The host family assumes responsibility for the student's room and board. The student's parents provide the student with an appropriate allowance. Payment for the round-trip airline tickets, issued to their final destinations, and medical coverage for the entire duration of the child's stay with the military family in the United States are determined by the school-sponsored program. An au pair is defined as a young adult, 18-26 years of age, from another country, accepted by a United States Information Agency (USIA)-approved au pair organization, and afforded the opportunity to learn and live with a military family within the United States while attending an accredited post-secondary institution of higher education for not less than six hours of academic credit or its equivalent. The host family assumes responsibility for the au pair's room and board, remuneration for childcare services provided, and other contractually agreed upon expenses for the duration of a minimum period of twelve months as is required by the USIA. This authorization does not extend to access to military exchanges or child development centers that are governed by other patron eligibility policies. Commands are responsible for issuing foster children and exchange students locally-devised forms of identification, not the Uniform Services identification card.

2. All members of the other U. S. Armed Forces and their dependents.
3. Members of the ready reserve, reserves in training, members of the National Guard, and their dependents.
4. Military Cadets of Service academies and their families.

5. Commissioned Corps of the Public Health Service and their dependents.
6. Commissioned Corps of National Oceanic and Atmospheric Administration on active duty.
7. Armed Forces Retirees from Active Duty and their dependents.
8. Armed Forces retirees from reserves with/or without pay and their dependents.
9. Honorably discharged veterans with 100 percent service-connected disability and their dependents.
10. Medal of Honor recipients and their dependents.
11. Unremarried surviving spouses and their dependents (with military ID cards) of military personnel who died while on active duty or while in retired status.
12. Unremarried former spouses who were married to a military member for at least 20 years while the military member was on active duty of the armed forces, and their dependents.
13. Orphans of a military member, when not adopted by new parents, under 21 years old (or over if they are incapable of supporting themselves, or 23 years old if they are in full-time study).
14. Department of Transportation civilian employees and their dependents when stationed outside the United States.
15. U. S. Federal employees when stationed outside the United States.
16. Medical personnel under contract to the Coast Guard or Department of Defense when they are residing on the installation.
17. Military personnel of foreign nations and their dependents when on orders from the United States Armed Forces, or in overseas areas when the host command grants privileges in the best interest of the United

States.

18. Paid members of the American Red Cross (ARC), Young Mens Christian Association (YMCA), United Service Organizations (USO) and other private organizations when assigned to and serving with the U. S. Armed Forces overseas.
19. Other individuals entitled to commissary and exchange privileges.

C. Limited Use of MWR Activities at the Discretion of the Unit Commanding Officer. Commanding officers may open activities to the following patrons based on local demand and capacity. Resale of food, state tax-free beverages, and tobacco products are restricted to consumption on premises. Appropriated and non-appropriated funded employees and their dependents may purchase without restrictions from MWR resale activities.

1. DOT/DoD appropriated and non-appropriated funded civilian employees and their dependents and retired appropriated and non-appropriated funded civilian employees and Coast Guard Auxiliarists.
2. DOT/DoD contract personnel and technical representatives working full time at a Coast Guard unit.
3. Reserve Officers Training Corps (ROTC) cadets when participating in exercises with the Coast Guard.
4. Former prisoners of war and spouses of POWs or servicemen and women missing in action, may use clubs.
5. Other Federal employees may use clubs within the United States based upon annual recertification.
6. Guests, when specifically invited and accompanied by an authorized patron for whom the authorized patron assumes full responsibility, may use the same programs and facilities as the authorized patron. Unit commanding officers may authorize local policies governing the number of guests and the frequency of use at specific facilities.
7. Leaders in the local community designated by the commanding officer. Leaders shall be recertified annually.

8. Members of the local community may attend infrequent MWR sponsored events or use Category C programs on a continual basis, when authorized and specifically documented by the commanding officer on a space-available basis under the following conditions:
 - a. The command determines in writing that adequate facilities are available and are currently under-used by authorized patrons.
 - b. Written agreements are obtained from local city officials, the Chamber of Commerce, and other appropriate community leaders indicating that they have no objections to expanded use of MWR programs.
 - c. It is determined in writing that allowing these individuals to use these facilities is beneficial to both authorized patrons and civilians in the community.
 - d. No conflict exists with Federal, State, or local laws.
 - e. The sale of beverages by MWR is restricted to amounts (items, bottles, cans, etc.) to be consumed on the premises.
 - f. Use of these MWR programs and facilities by these individuals will be limited to a maximum of 1 year; annual recertification shall be required.
 - g. If deemed appropriate, a list of individuals granted access to these MWR facilities and programs shall be maintained.
 - h. Notification of any determination by a commanding officer authorizing members of the local community to use Category C programs shall be made to Commandant (G-WPX) in writing.
9. Foreign National Employees. Non-appropriated and appropriated funded foreign national employees assigned and working directly in MWR programs OUTCONUS if Status of Forces Agreement (SOFA) or other international agreements or local laws do not prohibit, the local command determines it is in the best interests of the MWR program and the unit, and it is approved by Commandant

(G-W). Access shall only be allowed to MWR facilities within the unit's area of responsibility for specified periods of time not to exceed one year; annual recertification of the employee by the command is required.

Chapter 4. CLASSIFICATION OF MWR ACTIVITIES

- A. General. MWR activities are divided into three Categories: Category A, Category B, and Category C, with the level of direct appropriated fund support authorized as defined in Chapter 6 of this Manual.
- B. Category A: Mission Sustaining. This Category contains those activities that are considered most important for the health and well-being of the military member. Fees are not normally charged for activities in this Category, therefore, virtually no revenues are generated. Category A activities are authorized the maximum amount of appropriated funding support of the three MWR Categories. Also included are all consolidated support service functions such as accounting, procurement, or personnel services for one or more MWR activities, regardless of Category. Category A activities include:
1. Armed Forces professional entertainment programs overseas.
 2. MWR consolidated support service offices.
 3. Gymnasium/physical fitness/aquatic training facilities.
 4. General libraries (excludes technical libraries) and information services.
 5. On-unit park and picnic areas.
 6. Recreation centers/rooms.
 7. Shipboard activities.
 8. Free admission motion pictures.
 9. Sports/athletics (self-directed, unit level, and intramural).
- C. Category B: Basic Community Support Activities. Category B contains activities closely related, in terms of supporting the military mission, to those grouped in Category A. These programs satisfy the basic physiological and psychological needs of service members and families,

providing to the extent possible, a community support system that makes Coast Guard units temporary home towns for a mobile military population. These activities differ from those in Category A primarily, because fees are usually charged for participation and thus some revenue is generated. Category B activities include:

1. Amateur radio.
2. Arts and crafts skill development.
3. Automotive hobby shops.
4. Bowling centers (12 lanes or less).
5. Child development centers.
6. Community centers.
7. Entertainment (music and theater).
8. Boating without resale or private boat berthing.
9. Directed outdoor recreation.
10. Recreational information, tickets, and tour services.
11. Recreational swimming pools.
12. Sports programs (above the intramural level).
13. Youth activities.
14. Camping (primitive or in tents).
15. Riding stables (government owned or leased).

These activities are not expected to sustain themselves based purely on the fees charged. These MWR activities are generally supported by a mixture of APF and NAF.

- D. Category C: Business Activities. Category C activities have the highest capability to generate revenue through the sale of goods and services to authorized patrons for use in specific morale programs. Category C activities include:

1. Academic bookstores.
2. Aero clubs (not authorized for Coast Guard).
3. Amusement machine locations and centers.
4. Animal care funds (kennel or veterinary services).
5. Armed Forces Recreation Centers
(accommodation/dining and resale facilities).
6. Audio/photography and other related activities.
7. Bingo.
8. Bowling centers (over 12 lanes).
9. Recreational lodging (cabins, cottages, trailers, trailer
and/or recreation vehicle parks with hook-ups).
10. Catering.
11. Golf courses and driving ranges.
12. Joint Service Facilities.
13. Marinas and boating activities with resale or private
boat berthing.
14. Motion pictures (paid admission functions only).
15. Motorcycle clubs.
16. Recreation rental equipment checkout.
17. Rod and gun clubs.
18. Scuba/diving.
19. Skating rinks.
20. Food and beverage operations, including snack bars,
soda fountains, and military clubs.
21. Stables (non-government owned or leased).
22. Temporary lodging facilities.

23. Unofficial commercial travel services.

24. Other.

Business activities receive only limited APF support. Certain units with Category C activities may not be capable of self-sufficiency due to extenuating circumstances. Those Category C activities at units designated as remote and isolated for MWR program purposes, are authorized, generally, the same type of funding as Category B-type activities. These exemptions are allowed because these locations are isolated or are exceptional due to conditions that make them very similar to isolated and remote locations. In order to obtain this designation of a Category C activity as remote and isolated, the unit shall submit a written request to Commandant (G-WPX). In the request, the commanding officer shall address the following factors:

- a. Financial capability of the Category C activity for self-sufficiency.
- b. Past performance of the Category C activity.
- c. Amount of assistance or support provided by the command.
- d. Special security conditions, if applicable, such as continued threat of civil disorder, political unrest, criminal activity, or terrorist attack that prevent authorized personnel from using on or off-base activities.
- e. Extreme climatic or environmental conditions that routinely, and for extended periods prevent the use of off-base activities.
- f. Locations where the mission requires a capability to provide MWR support as a result of significant temporary increase or decrease in personnel who are not part of the regular complement of the unit, but are assigned for training, for liberty, or other temporary purposes.

Chapter 5. MORALE, WELL-BEING, AND RECREATION PROGRAM
DESCRIPTION

- A. CATEGORY A: Mission Sustaining Programs. Programs within this category promote the physical and mental well-being of the military member, a requirement that supports accomplishment of the basic military readiness mission. These programs should be supported almost entirely with appropriated funds, with the use of non-appropriated funds limited to specific instances where appropriated funds are prohibited by law or where the use of non-appropriated funds is essential for the operation of a facility of program.
1. Armed Forces Professional Entertainment Program Overseas. Acquisition and support of professional entertainment provided free to Armed Forces personnel overseas.
 2. MWR Consolidated Support Service Office. Personnel, operating, and capital expenditures necessary to manage and oversee a total MWR program for a unit or multiple units.
 3. Gymnasium/Physical Fitness/Aquatic Training. Programs that develop the cardiovascular fitness, strength conditioning, and flexibility of military personnel. Includes swimming programs associated with service member training. (It does not include those recreational swimming programs in Category B or associated with Category C membership club programs.) See enclosure (7) for guidance pertaining to aquatic training and swimming pool operations. The use of appropriated funds to obtain Coast Guard memberships in fitness centers, gymnasiums, and aquatic centers to provide active duty members the physical fitness activities provided in this section is authorized. Golf memberships may also be authorized only in those instances where no other recreational/physical fitness activities are available within a 75-minute commute of the unit. All memberships shall be procured in the name of the Coast Guard and the applicable sections of the Financial Resource Management Manual, COMDTINST M7100.3(series) apply.
 4. General Libraries (excludes technical libraries) and Information Services. Programs that provide the community with current, retrospective, and authoritative multi-media materials (e.g., books, magazines, newspapers, microfilms,

tapes, electronic data bases, etc.) in all subject fields. This also includes literary, musical, artistic, and basic reference material for recreation and personal education. Generally, this does not include those libraries whose primary purpose is to provide technical reference and information related to training centers or military occupational specialty education.

5. On-Unit Park and Picnic Areas. Provide on-unit picnic areas, barbecues, pavilions, game fields, fitness trails, nature centers, playgrounds, etc. for self-directed use.
6. Recreation Centers/Rooms. Provide self-directed individual and self-directed and/or directed group activities that promote stress relief, such as video games, entertainment videos, board games, social events, etc.
7. Shipboard Activities. Activities that maintain mission readiness, improve unit teamwork, and create esprit de corps.
8. Free Admission Motion Pictures. Free motion picture entertainment provided to shipboard, isolated LORSTAs, or deployed military personnel and other civilians.
 - a. Programs. The Coast Guard entertainment motion picture program consists of two subprograms:
 - (1) Commercially procured, prerecorded entertainment motion picture program.
 - (2) Navy Motion Picture Service (NMPS) program.
 - b. Commercially Procured Prerecorded Entertainment Motion Picture Program.
 - (1) Section 106 of Title 17 of the U. S. Code provides that prior permission from the copyright owner is required for public performance or displays of a copyrighted work. Performances or displays in the following locations are not considered "public," and do not require the prior permission of the copyright owner, provided the performances or displays are made without any purpose of direct

or indirect commercial advantage and without charge to the attendees:

- (a) Coast Guard vessel.
 - (b) Unaccompanied Personnel Housing.
 - (c) Day rooms.
 - (d) Coast Guard Dining Facilities.
 - (e) Residential facilities.
 - (f) Recreational facilities.
- (2) Performances or displays of prerecorded entertainment motion pictures in "public" areas, without the prior permission of the copyright owner, are prohibited. Clubs are considered "public" areas within this prohibition.
- (3) Use of audio and video duplicating and playback equipment and facilities for reproduction of copyrighted sound or video recordings without permission of the copyright owner is prohibited.
- (4) Display of prerecorded entertainment motion pictures purchased or rented by individual Coast Guard members on playback equipment is permissible in those locations indicated in paragraph 8.b.1 above.
- (5) Motion pictures productions containing the following will not be acquired or displayed:
- (a) Portrayal of the U. S. Government or any of the U. S. Armed Forces in a derogatory manner.
 - (b) Foreign propaganda critical of the U. S. Government and its institutions or subversive material advocating the overthrow of the U. S. Government by force or violence.

- (c) Material tending to foment prejudice or criticism based on race, color, religion, sex, or national origin.
 - (d) All X-rated films and sexploitation films, i.e., films in which the primary content is erotica, or the primary result is to arouse sexual desire.
 - (e) Those films that glorify the use of illegal drugs, or portray members of the U. S. Government, U. S. Armed Forces, or U. S. law enforcement agencies, as a majority, as users of illicit drugs.
- (6) This policy does not regulate the procurement or use of copyrighted works for authorized official purposes.

c. Navy Motion Picture Service (NMPS) Programs.

- (1) Eligible units may also receive prerecorded motion picture/video tapes through two separate programs;
 - (a) Navy Motion Picture Service.
 - (b) Navy Entertainment Movie Program Afloat.
- (2) Details of the Navy Motion Picture Service are described in detail in enclosure (8).

9. Sports/Athletics (self-directed, unit level, intramural). Support for individuals and teams to enhance individual fitness, unit teamwork, and readiness.

B. CATEGORY B: Basic Community Support Programs. These programs satisfy the basic physiological and psychological needs of Service members and families, providing to the extent possible, the community support systems that make Coast Guard units temporary home towns for a mobile military population.

1. Amateur Radio. Long distance two-way radio operation associated with the Military Affiliated Radio System.

See Telecommunications Manual, COMDTINST M2000.3 (series) for further guidance.

2. Arts and Crafts Skill Development. Programs that emphasize learning by "doing" through formal and informal instruction in fine arts, crafts, and industrial and vocational arts.
3. Automotive Hobby Shops. Automotive and electromechanical skill development programs that promote learning by "doing" through formal and informal instruction.
4. Bowling (12 Lanes or Less). Bowling programs and centers having 12 lanes or less, offering services such as bowling resale, food and beverage, bowling instruction, open play bowling, and league bowling.
5. Child Development Centers. Child development services are defined in detail in the Child Development Services Manual, COMDTINST M1754.15 (series).
6. Community Centers. Those facilities and/or programs that are provided for the general enjoyment of the unit's community.
7. Entertainment (Music, Drama and Theater). Programs that provide for participation in, or attendance at the following events: theater centers, dinner theaters, music centers, performing arts centers, pageants, special entertainment events, and community activities.
8. Boating Without Resale or Private Boat Berthing. Program may include operation of a marina without resale or private boat berthing. Boats and equipment are MWR-owned and operated. The operation of a snack bar, restaurant, or resale outlet associated with a marina is authorized only as a Category C program. To safeguard against the hazards that may befall the inexperienced or unwary boater, and to ensure that any boating program operated by MWR is safe to the maximum extent possible, commanding officers that operate a MWR recreational boating program shall ensure it entails as a minimum:
 - a. Familiarization and compliance with all Federal and State boating regulations and safe boating practices. Additionally, the consumption of alcoholic beverages by operators and/or passengers of MWR boats is

strictly prohibited.

- b. Familiarization with the unit's boats and local boating areas.
 - c. Required safety equipment is on board when boats are issued for use and complies with USCG Auxiliary Courtesy Marine Examination (CME) equipment requirements.
 - d. Individual instruction in the use of safety equipment.
 - e. A sign posted conspicuously in each recreational boat that "PFDs will be worn by each occupant at all times."
 - f. Eligible members checking out a recreational boat shall indicate in writing their responsibility to ensure that the occupants wear PFDs.
 - g. The following classes are offered by the USCG Auxiliary and U. S. Power Squadrons and may be helpful in developing safe boating programs. (For information on location of courses call Boat US at 1-800-336-BOAT):
 - (1) USCG Auxiliary Boating Skills and Seamanship.
 - (2) USCG Auxiliary Sailing and Seamanship.
 - (3) USPS Public Boating Course; and
 - (4) USPS Sail Boating Course.
 - h. Units may register their recreational boats in accordance with laws and regulations of the state in which they operate. Units not registering their boats, shall affix a locally generated identification number. These numbers shall be displayed in the same location as required for boats registered in the state. Units shall maintain an accurate listing of all numbers used. Numbers shall remain with the boat and not be transferred to other boats.
9. Directed Outdoor Recreation. Programs that provide instruction and structured outdoor recreational activities (archery, hunting, fishing, rappelling,

hiking, backpacking, bicycling, mountain biking, boating, canoeing, camping jamborees, water and snow skiing, etc). Equipment is purchased with APF and NAF for the purpose of being checked out to participants in MWR programs. Fees may be charged to recover all or part of any NAF costs associated with providing this service. Checkout equipment may include tents, coolers, sleeping bags, stoves, skis, canoes, boats, bicycles, and other equipment that support the program. Sale of incidental items such as lantern fuel and similar accoutrements is authorized.

10. Recreation Information, Tickets, and Tour Services. Typical services include information brochures and counseling concerning local and regional attractions; local or regional group tours, etc.; tickets to local movie theaters, concerts, plays, sports events, museums, etc.; admission to regional or national theme parks; and provisions for central registration and advance sales for most MWR facilities, services, and programs at the unit. This program also includes such variations as ticket reimbursement, where a member presents proof of attendance and the morale fund reimburses for all or a portion of the ticket price. All tickets purchased for distribution, resale, or reimbursement must be purchased with non-appropriated funds. This includes tickets purchased for season sports events and entertainment events, like season baseball tickets.
11. Recreational Swimming Pools. Swimming programs in a recreational environment. See enclosure (7) regarding guidance on swimming pool operation.
12. Sport Programs(above intramural level). Competition by individuals for teams representing the unit or higher level. Inter-Service sport competition events sanctioned by the Armed Forces Sports Council as well as participation in national and international sporting events such as the Pan American Games, Conseil International du Sport Militaire (CISM), and the Olympics Games.
13. Youth Activities. A full range of community-based educational, social, cultural, recreational, and physical activities that promote the healthy development and transition to adulthood. A Youth

Center or Community Center may serve as the "hub" for most activities.

14. Camping (primitive or in tents). Small campgrounds operated to provide camping as the primary recreation activity or to support participation in adjacent outdoor recreation activities. The operation of a snack bar, restaurant, or resale outlet is authorized only as a Category C activity.
 15. Riding Stables(Government-owned-or-leased). Government-owned or leased horses used for recreational riding.
- C. CATEGORY C: Revenue Generating Programs. These programs are highly desirable as a means of providing recreational activity, with the attendant morale benefit.
1. Academic Book Store. The resale of books and other academic material usually associated with a library and not in competition with CGES.
 2. Aero Clubs (Not authorized for Coast Guard). Flying operations such as rental of aircraft, storing aircraft owned by members, providing flying instruction, and other related services.
 3. Amusement Machine Location and Centers. Includes amusement machines, such as video and pinball machines that do not provide a pay-out.
 4. Animal Care Funds (Kennel or Veterinary Services). Program and services established for boarding and medical attention for animals.
 5. Armed Forces Recreation Centers (accommodation/dining and resale facilities). Facilities and programs operated by one Service for all other Service components use for the primary purpose of providing rest and recreation activities. Includes joint service facilities, major hotel operations, and recreation sites designed for use by all Armed Forces personnel.
 6. Audio/Photo and other Related Activities. Provides leisure time opportunities for individuals who have a common interest in audio and photographic technology. Includes checkout and rental as well as limited resale services, not in competition with CGES.

7. Bingo

- a. Well-regulated bingo is widely recognized as an appropriate outlet for social gatherings on military installations. It enables military personnel to participate in a group activity that will stimulate off-duty social contacts of a recreational nature. By providing a diversion from the exacting demands of daily military duties, it helps promote enhanced morale among participants.
- b. Playing of Bingo. Bingo is authorized on Coast Guard installations within the United States, its territories and possessions, which are fully ceded, as well as on those installations which are not fully ceded where the playing of these games is not prohibited by the state concerned. Bingo will be conducted in accordance with the following regulations:
 - (1) Bingo activities sponsored by MWR must be self-supporting. Appropriated funds are not authorized to support bingo events.
 - (2) Participation in bingo games will be limited to authorized patrons, including authorized Coast Guard civilians employees, and their bona fide guests. MWR employees working the bingo function and members of their immediate family may not take part in bingo games or accept prizes awarded at the event. This also applies to volunteers serving as bingo callers and monitors.
 - (3) Sponsors shall sign in all guests prior to the purchase of bingo cards.
 - (4) Commanding officers may permit official CG-affiliated organizations, such as the Chief Petty Officer Association, Warrant Officer Association, etc., to conduct bingo events on a not-to-interfere basis with other MWR activities. These bingo functions may only be authorized if conducted for charitable fund-raising purposes.
 - (5) Commanding officers shall establish prize amount limits for all bingo games. Bingo prizes may be

cash or merchandise. Commanding officers must be sensitive to local community perception and use proper judgment regarding the type and size of bingo prizes awarded. Under no circumstances may the prize value for a single game exceed \$1,000. In the United States, its territories and possessions, on installations fully ceded, and on bases not fully ceded where bingo is not prohibited by state or local law, the cash/merchandise prizes or a combination thereof, may not exceed 90 percent of annual bingo revenues.

- (6) When there is more than one winner of a prize, the cash will be divided equally among the winners. Unless otherwise agreed to by the individuals concerned, merchandise prizes will be awarded to the person who wins a coin toss.
- (7) Bingo winners will sign their names and personal identification data on the bingo activity sheet before receiving prizes. If the winner is a sponsored guest, the sponsor's name shall also be recorded.
- (8) Cash received is controlled by pre-numbered tickets, issued by serial number to the patron, or by bingo card serial numbers. The bingo cashier is accountable for any missing numbers when turning in the receipts. Bingo cashier accountability is based on the number and value of bingo cards sold.

8. Monte Carlo

- a. Subject to the Commanding officer's discretion, Monte Carlo games may be conducted by MWR to raise funds for the support of MWR programs. Monte Carlo is a scheduled event that provides games and activities played exclusively for entertainment and does not provide any monetary gain in the form of legal tender to the participant. This does not preclude the award of non-monetary prizes.
- b. Once a patron purchases the necessary instrument, that is, tickets, chits, or chips, used to participate in the available games and activities, no reimbursement may be made for unused instruments.

- c. In the United States, Monte Carlo games shall conform to state and local requirements unless these events are played at installations under exclusive federal jurisdiction. International agreements apply overseas.
- d. Regardless of state or local policies, slot machines, roulette wheels, and other mechanical devices, designed and manufactured primarily for use in connection with gambling, are prohibited as part of Monte Carlo events.
- e. Employees of the MWR facility, their families, and participating volunteers will not take part in Monte Carlo games or accept prizes awarded at the event.
- f. No more than four Monte Carlo nights will be conducted by MWR at a command within a one year period. Additionally, CG-affiliated organizations may conduct one Monte Carlo night per year, provided it is conducted for charitable purposes. When a Coast Guard organization sponsors Monte Carlo, all income from food and beverage sales will go to MWR.
- g. Only authorized patrons and their guests will be allowed to play Monte Carlo games.
- h. Instruments can be obtained through the purchase of food or beverage sales; however, prices or items sold will not be increased over regular prices.
- i. Random drawings for prizes may be held. Numbered tickets for the drawing(s) will be available, free of any charge, to all event attendees. Receipt of a numbered ticket and subsequent participation in a drawing will not be premised on an admission charge or the amount of instruments accumulated. Gaming instruments may not be converted to numbered tickets.
- j. Standing operating procedures will be set up containing as a minimum, the following:
 - (1) Frequency intervals when the event will be conducted.
 - (2) Strict enforcement of the bona fide guest

policy.

- (3) Publication and dissemination in advance of all pertinent rules of play.
 - (4) Inventory procedures for equipment used in the event.
 - (5) Provision that only specified employees handle all cash transactions.
 - (6) Prohibition of the conversion of currency into play money or chips at game areas.
 - (7) Prohibition of packaged alcoholic beverages or cash being used as prizes.
9. Lotteries, including raffles and games that involve pull-tabs or instant bingo, may be authorized on Coast Guard installations within the United States, its territories and possessions, which are fully ceded, as well as on those installations that are not fully ceded where these activities are not prohibited by the state, territory, or possession concerned. All lottery proposals shall be reviewed for legal sufficiency by the command legal advisor and approved by the installation commander. These reviews and approval shall be kept in the MWR files. Only lotteries conducted on Coast Guard property by MWR activities or Coast Guard affiliated organizations for charitable fund-raising purposes may be approved. Lotteries will be conducted in full compliance with applicable federal, state, and local laws. Lotteries may be played on installations in overseas locations, including Puerto Rico, when approved by the operational commander and not prohibited by host-country laws or agreements. Lottery activities must be self-supporting. No appropriated funds shall be used to support lottery activities. Fund-raisers that do not involve games for money, or other personal property, or the conduct of a lottery or pool, or the selling or purchasing of numbers/tickets, in or on government property, may be authorized. Such fund-raisers would include car washes, turkey shoots, and bake sales.
10. Bowling (over 12 lanes). Bowling programs at centers having over 12 lanes, offering open play bowling and league bowling, and services such as bowling instruction,

- bowling resale, food, and beverage.
11. Recreational lodging cabins, cottages, trailers, trailer or recreational vehicle parks with hook-ups. Lodging for recreational use on the installation and at off-installation recreation sites.
 12. Catering. Providing food and beverage service for special events and activities.
 13. Golf Course and Driving Ranges. Golfing programs offering open play, tournaments, and services such as golf instruction, golf resale, food, and beverage. This includes driving ranges.
 14. Joint Service Facilities. See Armed Forces Recreation Centers.
 15. Marinas and Boating Activities with Resale or Private Boat Berthing. Includes marina operations with private berthing or with resale activities.
 16. Motion Pictures (paid admission functions only). Motion pictures provided through paid admission. See paragraph A.8. above and enclosure (8) for amplifying instructions concerning the Navy Motion Picture Service.
 17. Motorcycle Clubs. This program is a more highly specialized program appealing to a limited audience and should be supported through user fees.
 18. Recreation Rental Equipment Check-Out. Equipment purchased with NAF for the purpose of being rented out to customers to support their special interests. Includes, but not limited to, rental of equipment such as lawn mowers, roto-tillers, chain saws, VCR's, large boats, and trailers designed for overnight issue.
 19. Rod and Gun Clubs. Programs such as skeet, trap, and other shooting programs, instruction and competitions. Any recreational weapons purchased with NAF must be approved by Commandant (G-OCU) prior to procurement.
 20. Scuba/Diving Program. Groups or individuals having an interest in aquatic and scuba type activities, such as instruction, sponsored dives, etc.

21. Skating Rinks. Roller skating or ice skating areas providing for the enjoyment of authorized patrons.
22. Food and beverage operations including snack bars, soda fountains, and military clubs. The operations of food and beverage establishments are detailed in enclosure (9).
23. Stables (non-government-owned or leased). Services such as boarding, organized events, and competitions associated with horseback riding.
24. Temporary Lodging Facilities. Facilities built, leased, acquired, maintained, managed, and operated by MWR (or contracted or acquired through the NAF contracting process) for patrons who are in a leave or off-duty status. This may also be used by individuals and families who are in a PCS or TAD status if non-MWR housing facilities or temporary housing is not available.
25. Unofficial Commercial Travel Services. Economical commercial leisure travel services are usually contracted and defined by high dollar volume, special licensing authority or certification, and other requirements not routinely attainable or suitable to Government involvement. Services may be provided from either transportation-managed offices, or from MWR facilities dedicated exclusively to leisure travel products and services; e.g., air, rail and bus tickets, packaged tours, group tours, cruises, travel insurance, etc.; may also include remote or automated services to satisfy requirements of units that lack sufficient volume to justify fully staffed offices.
26. Other. Those programs established for a special interest not otherwise addressed.

D. Special Programs.

1. Navy Sports Calendar.

- a. Description. Participation on teams or events identified on the Navy sports calendar is an excellent way of extending and promoting sports activities for Coast Guard personnel. The primary objective of this program is to provide a level of competition above the local level. Selection of sporting events, rules, team composition, schedules, dates, hosts, and hosts

sites are determined by the Navy in conjunction with the Armed Forces Sports Council. Coast Guard military personnel on active duty, except Coast Guard cadets, are eligible to participate in these sporting events. Individuals desiring to compete in a Navy sporting event, shall complete the sports application letter found in enclosure (10).

- b. Funding. Initial financial support of Coast Guard personnel participating in the Navy sports program is the responsibility of the individual. Funding to offset the cost in participation in these sporting events may be provided by the unit morale fund, Headquarters sponsored sports participation grants, as found in enclosure (11), or when authorized appropriated funds. Messing and berthing may be available from the host command at its discretion.
2. Inter-Service Championships. The purpose of this program is to promote understanding, goodwill, and cooperation among the Armed Forces through Inter-Service sports competition and to provide means of selecting teams to represent the Armed Forces in higher levels of competition. Coast Guard individuals selected to participate on Navy teams are eligible to compete in these competitions. The sports application letter found in enclosure (10) may be used to request participation in Armed Forces sporting events.
3. International Competition. Under provisions of 10 U.S.C. 717, personnel of the Armed Forces may be allowed to train for and participate in international sport competitions that are considered in the best interest of the United States by the State Department. The Olympic Games, the Pan-American Games, and competition conducted under the Conseil International Du Sports Militaire (CISM) have State Department approval. Rules and regulations relative to participation of Coast Guard personnel in international sports competitions are contained in enclosure (10).
4. Elite Male/Female Athlete of the Year.
 - a. The United States Military Sports Association is a nonprofit organization dedicated to supporting and promoting amateur sports, particularly those involving the United States and foreign nations. Annually, the United States Military Sports Association, working

closely with the Armed Forces Sports Council, recognizes an elite male and female athlete of the year from each Service. These athletes are usually recognized at a national event. Elite for the purposes of this program is defined as follows:

- (1) Placement in the top five in a national championship competition.
- (2) Selection for the Olympic and/or Pan American Games.
- (3) Significant contribution on a national team sport placing first, second, or third in competition.
- (4) First, second, or third place in a national or international event (i.e., Boston Marathon, Ironman Triathlon, etc.).
- (5) Other sports achievements of a caliber similar to those listed above.

b. Selection process.

- (1) Commanding Officers are encouraged to submit nominations to Commandant (G-WPX) via the chain of command, with copy to the cognizant authority, to arrive at Headquarters **no later than 1 September**.
- (2) Nominations shall include the member's record of professional and athletic achievements (particular achievement for which nominated) and notable community service.
- (3) The following must be also be provided with each nomination:
 - (a) A biography including six (5 X 7) color photographs of the athlete in his/her uniform.
 - (b) Action photographs of the athlete participating in the event for which nominated.
- (4) Commandant (G-WPX) shall convene a board to

select the Coast Guard Elite Male and Female Athlete of the Year winners. Award winners will represent the Coast Guard in competition for the Armed Forces Elite Athlete of the Year.

(5) Application format is contained in enclosure (12).

5. Sports Participation Grant Program. The Coast Guard has always recognized athletic competition as an important element of the MWR program. Athletic competition teaches teamwork, sacrifice, dedication, and develops an esprit de corps. It is the Coast Guard's policy to encourage and support all military athletes to participate in athletic competition. Limited funding may be available to support athletes in this endeavor. Enclosure (11) details the program for requesting sports participation grants from Commandant (G-WPX).
- E. Rules of Competition. Official rules set forth by the national governing bodies governing amateur competition for either men or women in each sport shall be used. In cases of conflicting rules, it is recommended that those specified for the All-Navy Sports Championships be used.
- F. Civilian Competition. Competition with other than military individuals or teams is authorized subject to the following conditions:
1. Competitions with professional teams are authorized only on Armed Forces reservations for the entertainment of Armed Forces personnel.
 2. Coast Guard personnel are not permitted to compete in games, contests, or exhibitions conducted by promoters or groups operating for the purpose of personal or organizational gain unless prior permission has been obtained from the Commandant (G-WPX) via the cognizant authority.
 3. Requests for participation in benefit contests for charitable organizations shall be submitted to the cognizant authority for approval. Commands participating in contests must ensure that all expenses are paid from proceeds of the event.
- G. Advertising.

1. Coast Guard MWR programs must communicate the benefits of their goods and services to as many potential patrons as they can. Such communication shall not reflect unfavorably on the Coast Guard or the Department of Transportation.
2. Policy.
 - a. MWR programs may pay to advertise MWR goods, services, entertainment, and social events through Coast Guard media. The following may be used in advertisement: brand names and unit prices, feature acts, films, or talents, admission price or cover charges, and names of commercial sponsors.
 - b. MWR programs may pay to advertise their services and events through other media provided that media is circulated to, written for, or geared to an audience consisting primarily of Coast Guard or DOT personnel, or authorized patrons. When advertising in such non-DOT publications, a disclaimer shall be used similar to: "This offer or event is open only to authorized patrons." This policy shall not be interpreted to apply to publications distributed to a more general audience.
 - c. MWR programs may pay to advertise in appropriate civilian media when MWR events are open to the public subject to the following conditions:
 - (1) Events shall not directly compete with similar events offered in the local civilian community. Open events shall be coordinated in advance with the local public affairs staff.
 - (2) Open events must be infrequent, not weekly or monthly, increase military and/or civilian interaction, and enhance community relations.
 - (3) Merchandise shall not be advertised; however, event-related merchandise and food and beverage may be sold for on-premises consumption.
 - (4) OCONUS advertising shall conform to existing SOFA regulations, command policy, and local laws.
 - d. MWR programs may sell space for commercial advertising

in any media produced for or prepared by them and must accept payment for such advertising subject to the following conditions:

- (1) Publication of paid commercial advertising by MWR programs is bound by similar standards that apply to civilian enterprise publications.
 - (2) Advertising shall include a disclaimer that it does not constitute an endorsement by the Coast Guard nor DOT.
 - (3) Acceptance of paid commercial advertising on any unit closed circuit channels or any appropriated electronic media is prohibited.
 - (4) Commanding officers shall make final decisions on acceptance of advertising and must consider public perceptions, impact to the local economy, and the effect on the local civilian enterprise newspaper, unit guide, and unit map.
 - (5) Advertising in MWR media is based on reaching bona fide users in accordance with established patronage policies.
 - (6) The MWR media are not distributed off the unit. Mailing to authorized patrons is permitted.
- e. Mailings to authorized MWR patrons of announcements pertaining to sales and services provided by MWR programs are authorized. Mailings containing advertisement of specific commercial products, commodities, or services provided by or for any private individual, firm, or corporation are authorized only to those patrons who voluntarily have requested to receive such mailings. Units shall maintain a list of those patrons not desiring to receive these mailings. The cost of promotional mailings to include postage shall be paid with non-appropriated funds.
- f. MWR programs may contribute articles and stories for publication as unpaid information items in Coast Guard newspapers, plan-of-the-day, installation cable TV, and other media intended primarily for distribution to authorized patrons.

- g. Ads, premiums, coupons, and samples (except tobacco and alcohol) may be distributed directly to authorized patrons. A disclaimer is not required for items provided as premiums, coupons, and samples. MWR programs may accept premiums with a value of \$10 or less when voluntarily initiated and prepared by suppliers. A premium is merchandise offered to advertise an activity, product, service or event as a bonus or as an incentive to buy. Examples of premiums are ball point pens, or plastic rulers, with an intrinsic value of \$10 or less retail. Ads and promotional devices that are primarily advertising devices, prepared by non-DOT sources, shall not be distributed through official channels. Such media may be placed in locations on the unit for personal pickup. A disclaimer is required to the effect that the Department of Transportation does not endorse, pay for nor sponsor such promotional media. MWR programs shall not solicit funds from suppliers or other non-DOT sources to offset costs of premiums, nor may they request such suppliers or sources to prepare or provide special premiums at their expense.
 - h. MWR activities may use point of sale displays and promotional material such as reduced price and special offer coupons, and may participate in national and local coupon redemption programs available to the general public or to the military community.
 - i. Advertising must include a disclaimer that it does not constitute a Coast Guard endorsement. Due to the unique nature of electronic billboards, printed copies of the disclaimer are to be made available, should they be required.
 - j. MWR activities are authorized to work with local legal counsel to develop a streamlined contract/agreement for the placement of ads in MWR publications, or other advertising media.
 - k. Local accounting records are to be maintained to support advertising income and expenses.
- H. Commercial Sponsorship. Commercial sponsorship is the act of providing assistance, funding, goods, or services to MWR programs and events by an individual, agency, company,

corporation or other entity (sponsor) for a specific (limited) time in return for public recognition or advertising promotions.

1. Local MWR programs are authorized to competitively solicit commercial sponsorships for MWR programs and events under the conditions contained within these guidelines. Solicitation by local MWR programs is limited to: sports/fitness events; teams and competition; music and entertainment events; and festivals and special events.
2. Tobacco sponsorship will not be solicited nor accepted.
3. Soliciting alcoholic beverages sponsors, including beer, will not be solicited, but may be accepted, under the following conditions:
 - (a) If offered, i.e., unsolicited, MWR activities may accept and participate in any promotions of these products that are not directed predominantly or exclusively at the military market.
 - (b) MWR activities may accept unsolicited promotions provided the alcohol company sponsors similar events in civilian communities.
 - (c) Product sampling is not authorized.
4. Only sponsorships from U. S. firms will be solicited and accepted.
 - (a) In overseas areas, solicitation of non-U.S. firms (those not incorporated within the United States) is authorized with the commanding officer's approval provided solicitation is not in violation of SOFA or treaty agreements or in direct competition with any Armed Forces exchange. Any questions regarding the appropriateness of the commercial sponsorship by a non-U.S. firm should be directed to Commandant (G-WPX).
 - (b) Solicitation of foreign corporations having U. S. subsidiaries is authorized, (i.e., Toyota of America, etc.).

5. Only those suppliers or manufacturers that supply or produce personal consumer products or services may sponsor an MWR event. No exceptions. A company producing only military hardware does not meet the qualifications to sponsor a MWR event; however, a defense contractor, like General Motors, could qualify by sponsoring with one of its motor car divisions. Such sponsorships must be executed (signed) by the company's consumer products division.
6. All sponsorships must be competitively solicited, which requires notifying all known companies having the product or service deemed appropriate for the event.
 - (a) To satisfy this requirement, MWR officers/directors will prepare and send out a personalized letter to all such companies in their local area capable of delivering the desired product or service. Documentation must be kept showing how the list was determined.
 - (b) An example format for a personalized solicitation letter is included as enclosure (13).
 - (c) This letter not only serves as the vehicle to inform prospective sponsors of sponsorship opportunities, but also announces the event, contains an overall description of the event, forecasts number of participants, describes composition of market, etc.
 - (d) The letter also requests that companies who desire additional information (i.e., a complete proposal package) contact the local MWR officer/director by a specific date.
 - (e) Care must be taken to ensure all companies of a product category are given an equal chance to participate in sponsorships. All interested companies must be sent a complete proposal package, if requested.
7. All Coast Guard employees (military and civilian) shall refrain from informal sponsorship solicitation.
 - (1) Informal sponsorship solicitation is prohibited and may violate the Government's standards of conduct and ethics regulations.

- (2) A business-like "arm's length" relationship must be maintained between the local command and prospective sponsors.
8. Commercial sponsorship of an event is **NOT** a program where a sponsor gives the command a gift or donation. Commercial sponsorship is an exchange of equal value agreed upon between the command and the sponsoring entity.
 9. The specific intent of the commercial sponsorship program is to enable local MWR programs to obtain funds to offer events or services that would otherwise not be possible.
 - (a) Commercial sponsorship may not be used to underwrite the cost of a local command's MWR program other than for the events authorized by this guidance.
 - (b) Sponsorship profits may be used for other similar programs or as seed money for future sponsorship efforts.
 - (c) Sponsorship profits, if any, should not be used to cover MWR general and administrative expenses beyond those costs directly attributable to the event.
 10. The solicitation of the maritime industry is prohibited to avoid giving the impression that these companies are subsidizing MWR program events to curry favors from the Coast Guard.
 11. Sponsorship agreements should be reviewed by legal counsel and approved by the commanding officer. A sample of a commercial sponsorship agreement is contained in enclosure (14).
 12. Caution must be used to not inadvertently imply that the Department of Transportation and the U. S. Coast Guard officially endorse any company, sponsor, or their products or services. A disclaimer, enclosure (15), or equivalent, must be used for all sponsorships.
 13. Unsolicited commercial sponsorship shall be treated the same as solicited commercial sponsorship except that it has been wholly and entirely initiated by the prospective sponsor without prior knowledge of the needs of the MWR program or unit. After an appropriate inquiry from a

prospective sponsor, the MWR officer/director may inform the sponsor of any needs. The unsolicited sponsors should then furnish a letter or memorandum of intent to the unit. Unsolicited sponsorship is otherwise subject to the policies outlined above.

Chapter 6. ADMINISTRATION OF MORALE, WELL-BEING, AND RECREATION FUNDS

A. MWR Budget Process.

1. Proper and timely budgeting is a critical element in ensuring a successful MWR program. It is most critical at large units that are committed to recurring facility and salary costs. Units may receive funds from several different sources including local CGES available profit, their cognizant authorities, MWR fees and charges, and donations. Since most of the annual MWR allocation is directly dependent on CGES available profit, it will not be unusual for units to experience fluctuations in funding. Units should not increase recurring expenses because of these fluctuations. Budgets must be developed and executed based on known allocations and realistic estimates. Commanding officers must ensure (through the analysis of financial transactions and projected program requirements) that the MWR activity is operating within available funds.
2. Unit Morale Fund Budgets. Unit budgets shall be prepared for each Category A, B, and C MWR activity operated by the unit. A well prepared budget shall contain income statement and balance sheet accounts for each quarter of the budget year and a consolidated report. The Operating Summary MWR Activities, CG-2985A, has been designed to allow most units to use it in both reporting actual amounts and budgeted amounts for a reporting period. To assist in determining whether revenue forecasts and expenditure projections are reasonable, MWR officers/directors should provide comparable, actual data from prior NAF years to the commanding officer. The consolidated quarterly and annual budget can be used to determine the impact of this budget on net worth. For example, any period in which forecasted revenues, from any source, is less than projected expenditures, will have an adverse effect on the net worth of the MWR fund and must be monitored closely. The goal of the MWR fund should be to maintain an acid test ratio of at least one:one. An acid test ratio is current assets, minus inventories, divided by current liabilities. Or, in other words, current bills should at least be able to be paid with cash on hand.

3. MWR Budget Approval/Submission. Once the commanding officer has approved the MWR budget, he/she shall submit it to the cognizant authority via cover letter. Budget approval by the commanding officer is an authorization to incur obligations and liabilities against the unit morale fund. However, if expected or actual income is less than forecasted to support MWR activities, then adjustments in those activities are required.
 - a. Upon receipt of an MWR budget, the cognizant authority will conduct a desk audit and review of the submission. A desk audit may include, but not be limited to a recalculation of sums, revalidation of revenue forecasts, validation of budgeted net profit for all revenue generating activities, and validation of expenditures for appropriateness. Upon completion, the cognizant authority will advise the affected unit as to the results of this review and any technical corrections that may be required.
 - b. The cognizant authority for all ISCs and Headquarters units will be Commandant (G-WPX). The cognizant authority for all other established morale funds will be the Integrated Support Command responsible for that geographical area. In this process, Coast Guard Group MWR budgets must include those budgets for both the group office and the subordinate units within its area of responsibility. In addition to the guidance provided above, Integrated Support Commands will forward copies of approved individual unit MWR budgets that contain Category B and C activities to Commandant (G-WPX). Any Coast Guard unit that does not fall within the reporting chain of command as described above, must submit its annual MWR budget to the cognizant authority from which it receives NAF MWR funding.
4. Budget Submission Timeline. The following represents the timeframe for the development of a NAF Year MWR budget:
 - a. October - Commandant (G-WPX) will advise cognizant authorities of the forecasted per capita distribution for the budget year.
 - b. 30 November - In addition to the submission guidance provided in paragraph 3.b above, those units for which Commandant (G-WPX) is the cognizant authority shall

submit their budgets to arrive at Headquarters not later than 30 November.

- c. 20 January - Commandant (G-WPX) will advise units for which it is the cognizant authority on the results of the desk audit of their submitted budgets.
- d. 1 February - Begin non-appropriated fund fiscal year. The non-appropriated fiscal year runs from 1 February through 31 January of each year.

This timeline represents those milestones directly affecting Commandant (G-WPX) within the budget process. Timelines affecting other cognizant authorities shall be developed accordingly. It must be recognized that the final approval of the per capita distribution must be obtained from the Coast Guard Trust Fund Board. Approval usually occurs well before the beginning of the NAF fiscal year, but in some instances, may be delayed until after the beginning of the fiscal year. Units must remain flexible and accommodate any changes to the per capita distribution as approved by the Board.

- 5. Appropriated Fund Budget Submission. An essential element of MWR programmatic support is the appropriated fund budgeted at the local level. Each year Commandant (G-WPX) will develop budget and expenditure appropriated fund information needs and will promulgate guidance and submission under separate cover.

B. Funding Policies Associated with MWR Operations.

- 1. General Guidelines. Unless otherwise specified, the following general rules apply to the funding of MWR programs.
 - a. Those MWR facilities authorized should be operated and maintained with appropriated funds. The basic standard, regardless of MWR category is to use appropriated funds to fund 100 percent of the cost for which they are authorized.
 - b. Resale items shall be purchased only with non-appropriated funds.
 - c. Fees and charges should always be considered as a means to defray the cost of an MWR activity.

- d. Tickets for sports entertainment, or cultural events, whether for resale or "giveaway" shall be purchased only with non-appropriated funds.
 - e. Any purchase which may be made using appropriated funds may also be considered for non-appropriated funding. The reverse is not necessarily true.
2. Matrix. The matrix, enclosure (5), identifies those functions that are authorized appropriated fund support within the MWR program. Additional guidance for the use of appropriated funds may be found in the Financial Resource Management Manual, COMDTINST M7100.3 (series).
 3. Private Ownership. Privately owned items may not receive financial support from either appropriated or non-appropriated funds. Private ownership support includes that provided to privately owned recreational vehicles, boats, or horses that are operated, maintained, moored, or stabled by MWR activities. Such support will be provided on a reimbursable basis only.
- C. Prohibited Use of Morale Funds. The expenditure of morale funds is limited to those that benefit the unit from an MWR standpoint. The expenditure of MWR funds for the following purposes is not authorized:
1. Receptions or expenses of functions incident to commissioning of a new command or change of command ceremonies. However, commands are authorized to use morale funds for all-hands party in conjunction with change of command ceremonies.
 2. Support of activities and programs that benefit only a few, such as "retirement" gifts (i.e., golf clubs, attache' cases, luggage, etc.) and donations to spouses' clubs, officers' associations, the CPOA, and other private associations. The morale fund, however, may contribute to activities sponsored by private associations that are for the benefit of all unit members (i.e., children's holiday party sponsored by CPOA).
 3. Welcome aboard and farewell gifts except when using the following guidelines:
 - a. The items to be given as gifts must be purchased

with unit non-appropriated funds.

- b. It should be command policy that every member arriving/departing PCS receives the same item(s) regardless of pay-grade or position in command. This criterion should pertain to the cost of gifts as well.
 - c. It is also recommended that the command involve the morale committee in the selection of "welcome aboard/farewell" gifts.
 - d. The price of "welcome aboard/farewell" gifts must be nominal. MWR funds are limited and there may be many competing interests.
- 4. Award of rating badges, wing insignias, and similar items not related to the MWR program.
 - 5. Support of functions that are held primarily for public relations objectives, i.e. receptions for/or entertainment of public officials, "open houses", etc.
 - 6. To defray operating expenses or to purchase equipment necessary for the operation of officers' messes, petty officers' messes, Coast Guard Dining Facilities, exchanges, or commissaries. (This does not preclude the use of morale funds to finance or assist in financing MWR equipment, i.e., TV sets, pool tables, coffee pots, etc. so long as the expenditures are made on an equitable basis in support of all clubs and messes.)
 - 7. Payments to military personnel for services rendered as an individual or as a member of a team, including officers in charge and members of their staffs, participating in authorized recreational events. (This does not preclude payment of travel expenses in connection with such participation.) Fees may be paid to military personnel acting as officials at authorized athletic events, provided payments do not exceed the standard rate for the sport in the area. In addition, personnel officially assigned duties within the MWR program may not receive compensation for officiating any event within that program.
 - 8. To defray operating expenses of dependents' schools nor to pay tuition or fees incident thereto.

9. Donations to, or expenditures for, any charitable or fraternal group or organization.
10. Payment to commissioned officers for work performed on MWR matters unless:
 - a. Services are limited to those to be performed on a fee basis without direct supervision and control by official supervisors, such as officiating at sports events, and no employer/employee relationship is created.
 - b. Engagement for services are in accordance with policies established by the commanding officer.
 - c. The provisions of this section are not to be used for compensating officers from Morale Funds for work in excess of their regular military duties.
11. Payment to enlisted personnel for work performed on MWR matters unless the following conditions are met:
 - a. The work is voluntary and/or in addition to their regular assignment and is performed during off-duty hours.
 - b. Employment, by reason of hours or nature of the work, does not interfere with the proper and efficient performance of their military duties, which shall at all times take precedence on their time, talents, and attention.
12. Payment to civilians for work performed at any time on any MWR matters if they are already full-time civilian employees of the Federal Government, whether paid from appropriated or non-appropriated funds (Dual Compensation Act applies).
13. To construct, alter, or renovate any facility or for procurement of any item of equipment not used primarily as an integral part of the MWR program.
14. Support of religious programs.
15. Payment of instructors, tuition, or purchase of books for off-duty military education programs.

D. Fees and Charges.

1. Fees and charges must be levied to help off-set the cost of certain MWR activities. As a general guide, fees and/or charges should be twenty-five percent lower on average than the fees and charges for comparable commercial activities in the local community. This guide shall not be construed as to relieve commands of the responsibilities of managing revenue generating activities in a financially responsible manner. Surveys of comparable local commercial activities should be completed annually as a measure against the 25% guide. A basic core of recreation activities should be free so that no person is denied the opportunity to participate in some kind of activity because of a lack of money.
2. When fees are established, no one should be exempt from payment. Each individual should be charged the established fee for an equivalent amount of participation. As a general principle, fees levied should be the same for all patrons with the exception of sliding fee scales that provide for lower fees based on pay grade. Additionally, guests of eligible patrons using MWR facilities may be charged a higher fee. Deviations to this principle must be fully justifiable and approved in writing by COMDT (G-WPX).
3. It is not unreasonable to place a higher charge for a short period of time on an activity in order to amortize the cost of a capital improvement.
4. Fees for participation in MWR activities may not be paid directly to instructors or individuals providing the service. All fees shall be deposited in the morale fund.
5. Fees and charges are identified and classified as follows:
 - a. Admission Fees. Admittance to buildings or structures where entry and exits are controlled and attendance regulated. Examples include shows and dances and athletic events.
 - b. Rental Fees. Exclusive use of tangible property. Patron has the right to enjoy use of property for a specified period of time with the understanding the

property will be returned in the same condition it was rented. For example: golf carts, camping equipment, boats, trailers, etc.

- c. Facility Use. Charges for use of facilities essential to participation in a particular activity. For example: bowling lineage fee, golf green fees, and recreational swimming pool fees.
 - d. Sales Revenue. Sale of merchandise when authorized. Ownership of item passes from seller to buyer with each sale. Example include vending machine sale and auto hobby shop supplies.
 - e. Special Charges. Service for a particular purpose that is not normally a required governmental service. Examples include entry fee for bowling tournament, fee for organized classes, bridge tournaments, etc.
6. Participation by Coast Guard members in Category A athletic events promote the physical and mental well-being of the military member, a requirement that supports the basic military mission. To that end, the use of appropriated funds to pay registration fees for sports leagues is authorized. Although there is no set percentage of active duty military membership of a sports team that would be eligible for appropriated fund support of the team's registration fees, good stewardship would dictate that the significant majority of the team be active duty members. Additionally, commands shall be guided by the principle that the unit would not otherwise be capable of fielding a team if it did not include other authorized MWR patrons.

E. Awards and Recognition.

- 1. The presentation of awards in recognition of achievement is an integral part of the MWR program. While the value of awards is recognized, caution should be exercised to ensure that expenditures for this purpose are not disproportionate to overall program requirements.
- 2. Athletic competitors officially sponsored by the Coast Guard, must surrender to the morale fund any cash or certificate redeemable in cash received as an award for

competition.

3. Informal recognition is an appropriate way to recognize individuals, groups, or teams for achieving specific goals or completing special projects. Awards in recognition of military/professional achievements and performance of military members and civilian personnel are authorized purchases from appropriated funds, i.e., Savings Bond for Coast Guard Person of the Quarter.
 - a. Non-appropriated, morale funds are intended for use on an equitable basis by all members and as such, the use of morale funds for rewards and recognition is not appropriate. The preferred method of recognizing high performing appropriated funded employees, both military and civilian, is through a combination of special privileges, and allowable appropriated expenditures, as authorized by Commandant directives. For those commands with non-appropriated fund employees, rewards and recognition programs using non-appropriated funds is authorized using the same guidelines applicable for appropriated fund recognition systems.
 - b. In the event non-appropriated funds are initially used to procure a savings bond, reimbursement from appropriated funds may be obtained by the following procedures:
 - (1) Complete Standard Form 1164, Claim for Reimbursement for Expenditures of Official Business.
 - (2) Ensure that the name used in Block 4 is the title of the morale fund for the unit seeking reimbursement.
 - (3) In Block 6, Expenditures, use Code C for other expenses and list the name(s) of those individuals for which savings bonds were procured. Also provide the purchase price of each savings bond.
 - (4) Under the accounting classification section, cite the appropriate AFC-30 accounting line to be charged for this expense.

- (5) Forward the completed SF-1164 to the Coast Guard Finance Center via the chain-of-command. Attach the appropriate receipts to the submission.
- (6) Upon receipt and verification, Coast Guard Finance Center will have a check cut back to the appropriate morale fund and the cited AFC-30 will be charged.

F. Morale Fund Loans.

1. Small, short-term loans, not to exceed \$200 and payable within 3 months, may be made to Coast Guard personnel from morale funds. They shall be made only in exceptional cases of need or emergency with prior written approval of the commanding officer. Personnel in need of emergency loans over \$200 should be advised to contact the Coast Guard Mutual Assistance Representative.
2. Requests for a morale fund loan shall be prepared in writing. For each morale fund loan request received, the morale officer shall retain on file that written request, the written decision of the commanding officer, and if approved, the written and signed repayment schedule. When a loan to an individual is authorized by the commanding officer, the morale fund officer shall complete a loan contract with the individual indicating the amount of the loan and the terms of repayment. This loan contract shall also include a statement signed by the member that failure to repay the loan within the repayment period agreed to may result in administrative actions or the checkage of pay. Two copies of the loan contract shall be signed by the individual when the loan is received. The original shall be retained by the morale fund officer, and the copy retained by the individual. For each partial repayment received, the morale fund officer shall provide an appropriate receipt. Upon receipt of the final payment, both copies of the loan contract shall be endorsed "PAID IN FULL", dated, and signed by the morale fund officer. The original of the contract shall be returned to the individual liquidating his/her loan. The duplicate will be retained to support the Morale Fund Loan Accounting Sheet, CG-4518, enclosure (16).
3. If, after every possible and reasonable effort has been

made, a loan is determined to be uncollectable, it may be written off as a bad debt by making an endorsement to that effect on the loan contract. Endorsements will give the reason for the write-off and be signed and dated by the commanding officer.

G. Establishment of MWR Fund.

1. A unit desiring to establish a morale fund shall do so in writing to the cognizant authority.
2. If approved, the unit shall establish an account in a financial institution covered under the Federal Deposit Insurance Corporation (FDIC) or National Credit Union Administration insurance. The cognizant authority shall establish any financial control or limits using the guidance contained in Chapter 8 of this Manual. The unit requesting establishment shall advise in writing the financial institution where unit morale funds will be on deposit and that the Coast Guard Headquarters Trust Fund is the successor of interest to the account. A copy of this letter shall be provided to the cognizant authority and Commandant (G-WPX).
3. Initial funding incident to the establishment of a newly created MWR morale fund will be determined on a case-by-case basis.
4. Units desiring to establish Category C MWR Activities must first have an established morale fund at their unit. Additionally, the request for establishment of the Category C Activity must be forwarded, in writing, to Commandant (G-WPX) via the chain of command, including the cognizant authority. The request shall contain information regarding the type of Category C Activity requesting to be established, demographics of the eligible customer base, a comprehensive business plan, the availability of off-base establishments providing similar services, and the facility in which the Category C activity will be operated.

H. Disestablishment of MWR Fund.

1. Policy and Procedures for Liquidation. Assets supporting MWR activities shall be used judiciously so that these resources are available for future use at other units in support of Coast Guard-wide MWR requirements.

Based upon guidance of the cognizant authority, commanding officers shall ensure proper redistribution of any MWR-related assets. The following procedures are intended to prevent the occurrence of claims and adjustments subsequent to disestablishment of morale fund activities. Because disestablishment of any Category B or C MWR Activity may have impacts affecting other programs like the Consolidated NAF Insurance Program, Commandant (G-WPX) shall be advised, in writing, of any actions disestablishing any of these Activities, whether the entire fund is being disestablished or not.

2. Actions Required.

- a. Inventory all MWR property and dispose as directed by the cognizant authority as outlined in Chapter 10 of this Manual.
- b. Cancel all outstanding orders. Reroute outstanding purchase orders as directed.
- c. Survey (if applicable) all unsellable resale merchandise on hand and redistribute to other units, as directed by the cognizant authority.
- d. Contact all creditors to determine that liabilities do not exist. If obligations cannot be liquidated before disestablishment, creditors should be instructed to forward claims to the cognizant authority for payment.
- e. Ensure that all applicable requirements of the Coast Guard Non-appropriated Fund Personnel Manual, COMDTINST M12271.1 (series) are strictly adhered to. Any NAF personnel questions unanswered should be directed to Commandant (G-WPC-2).
- f. Advise the cognizant authority of the amount of potential unemployment claims that may result from closure action. Cognizant authorities must provide for this potential expense in subsequent budgets.
- g. Advise the financial institution where unit morale funds are on deposit, in writing, to forward the final bank statement and any bank balances to Commandant (G-WPX), successor to the account. Checks shall be made payable to "Coast Guard Trust Fund."

- h. Prepare a letter to the cognizant authority that shall:
 - (1) State specifically that all steps listed above have been taken and, if applicable, the status of any outstanding obligations or claims against the fund.
 - (2) State location where unit morale fund records are stored.
 - (3) Include an audited copy of final financial statement, with a copy to Commandant (G-WPX).
 - (4) Prepare a check or postal money order payable to Coast Guard Trust Fund for the remaining morale funds, taking into consideration outstanding checks and forward same to Commandant (G-WPX).
- i. MWR records shall be forwarded to the cognizant authority for final disposition in accordance with published disposition schedules.

I. Taxes.

1. Legal Status. A morale fund is an instrumentality of the Federal Government. As such, it is exempt under the Constitution and Federal Statutes from certain taxing authorities. These immunities are included in the discussion below. Morale funds should be administered to take advantage of these exemptions. All MWR activities that open a bank account and/or pay wages and withholding taxes must have a Federal Employer Identification Number (FEIN). Application for a FEIN is made on Form SS-4, available from the Internal Revenue Service. If an MWR activity is co-located with a Coast Guard exchange, application may be made with the assistance of that exchange.
2. Federal Taxes Applicable. The MWR officer shall obtain annually a copy of the Employer's Tax Guide, Pub 15, Circular E, from the Internal Revenue Service and shall comply with its provisions. Employees of MWR activities are subject to Federal Tax Payment and Withholding Provisions.

3. Federal Taxes not Applicable.
 - a. MWR functions and profits are exempt from the provisions of the Internal Revenue Code. Returns for Federal income taxes need not be filed.
 - b. MWR activities are exempt from payment of the Federal Communication Tax on the following types of communications:
 - (1) Long distance telephone or radio telephone messages.
 - (2) Domestic telegraph, cable, or radio dispatch messages. No certificate of exemption is necessary to establish exemption from the tax on amounts paid directly for telegraph, telephone, radio, and cable services or facilities. A MWR activity may note on any bill submitted that it is an instrumentality of the United States. This exemption applies only to official calls and services and does not apply to personal calls made through the facilities of the activity.
4. Communications with Federal Authorities. The initiation of inquiries or replies to Federal authorities regarding taxation and regulations affecting MWR functions and/or unit morale funds shall be cleared via the chain-of-command with Commandant (G-WPX) before any action is taken.
5. State and Local Tax. Instrumentalities of the United States Government are not subject to direct taxation by State or local taxing authorities, except when authorized by Federal statute. Inquiries or replies to State or local officials on matters pertaining to taxation shall be cleared via the chain of command with Commandant (G-WPX). The Coast Guard Tax Exempt Number is B-239641. Purchasing personnel may have to provide this number to vendors to claim the exemption. The applicability of the tax exempt status is governed by the Simplified Acquisition Procedures Handbook, COMDTINST M4200.13(series).
6. Withholding of State and Local Income Taxes. MWR employees are subject to State income tax, local income

tax, and the associated withholding requirements. Taxes shall be withheld from wages of civilian and military employees and remitted to the appropriate taxing jurisdiction.

7. State Taxes Not Applicable. MWR functions and/or unit morale funds are exempt from payment of the following State and local taxes:
 - a. Unemployment insurance taxes and contributions.
 - b. Real estate and personal property taxes.
 - c. Sales, use, and license taxes on property purchased for consumption or resale, to the same extent as other Departments of the U. S. Government.
 - d. Gasoline taxes: same exemptions as other Departments of the U. S. Government.

J. Loss of Morale Funds.

1. Shortages that can be attributed to errors in change making and are of a nonrecurring nature should be noted on the quarterly report with no further action; however, commands should have in place adequate internal controls to minimize such shortages.
2. Shortages, not related to paragraph J.1. above, must be reported to Commandant (G-WPX) and the cognizant authority via the chain of command. The information required by enclosure (21) to the Non-appropriated Funds Activities Manual, COMDTINST M7010.5 (series), must be included in the report.
3. The commanding officer shall initiate an investigation at the nearest office of the Coast Guard Investigative Service.

- K. Donations. Coast Guard personnel often encounter circumstances within the day-to-day conduct of their official duties where gifts are offered to them personally or to their command. Specific, detailed guidance for the acceptance of gifts is contained in the Financial Resource Management Manual, COMDTINST M7100.3 (series). In general, as it relates to MWR, the following guidance applies:

1. Personal property, including cash, checks, and securities to the unit morale fund may not be accepted by anyone under the rank of O-6. Donations valued less than \$2,000 may be accepted by an O-6 who is a commanding officer. Donations valued \$2,000 or greater must be handled in accordance with the Financial Resource Management Manual.
 2. Checks should be made to the unit morale fund, not an individual.
 3. All commanding officers and officers-in-charge may refuse a gift to the Coast Guard provided refusal does not cause embarrassment to the Coast Guard. All offers not refused that are beyond the acceptance authority of the recipient shall be forwarded up the chain-of-command for resolution with a disposition recommendation, in accordance with the guidance in COMDTINST M7100.3(series).
 4. Donations of property (such as a recreation boat) should be unconditional and the donor should write a letter to that effect; the letter should also verify that there are no outstanding liens against the property. Property records should be maintained the same as for other morale property.
 5. Donations of property should always be reviewed with consideration for the unit MWR fund's ability to maintain the property.
- L. Borrowing. The borrowing of funds commercially or purchasing on deferred payment plans without prior written authorization from Commandant (G-WPX) is prohibited.
- M. MWR Grant Program.
1. The MWR Grant Program provides a mechanism for units to request MWR funds needed to supplement or "bail out" an existing MWR program that is experiencing a budgetary shortfall. The Grant Program does not apply to new MWR initiatives or projects. The grant request must support a justifiable need wherein the budget shortfall is unacceptable.
 2. The following criteria and rules apply to requests for MWR grants:
 - a. The requested supplemental funds are needed to sustain

the core of MWR activities currently offered by a command that benefits all, not just part of the Coast Guard community.

- b. Commandant (G-WPX) will not consider grants for expansion projects or to support/offset losses for MWR activities that are intended to be self sustaining through user fees, i.e., bowling centers, recreation cottages, clubs etc. Self sustaining activities are considered to be above the core of activities and must be operated in a business-like manner through increased user fees or closure, if necessary.
- c. The following must be included with the request:
 - (1) A copy of the complete unit MWR budget to include appropriated and non-appropriated fund sources.
 - (2) A narrative description of what MWR services will not be provided if a grant is not approved.
 - (3) A description of the command's plan to correct the situation in the long term.
 - (4) A listing of available community and DoD facilities in the area.
 - (5) A statement that appropriated funds have been sought but are not available.
 - (6) The ending check book bank balance and savings account balance for the last four quarters.
- 3. Unit requests require appropriate cognizant authority and chain-of-command endorsements. Endorsements supporting grant requests must state that appropriated and non-appropriated funds are not available to support the budget shortfall.
- 4. Should the cognizant authority or chain-of-command be unable to approve the grant, the request should be forwarded to Commandant (G-WPX).

Chapter 7. STAFFING

A. General.

1. This Chapter governs the staffing of MWR positions throughout the Coast Guard.
2. As illustrated in enclosure (5), the staffing of MWR programs with military billets and civilian positions may be authorized. The expenditure of appropriated funds to staff MWR positions is authorized. Commanding officers shall not reprogram any MWR military billet or civilian positions at their command without prior approval of the chain-of-command, including Commandant (G-WPX), affected Headquarters program managers including Commandant (G-WKW) for Child Development Center positions, and Commandant (G-CPA.).

B. Personnel Management.

1. Appropriated funded MWR military member and civilian employee management shall be administered in accordance with policies and procedures promulgated by Commandant (G-W).
2. NAF MWR employees shall be administered in accordance with the Non-Appropriated Fund Personnel Manual, COMDTINST M12271.1 (series). When requesting the establishment of new MWR positions, commanding officers must consider recurring personnel services liability and the ability to fund it through their morale fund activities. The establishment or disestablishment of any MWR non-appropriated fund position must be forwarded via the chain-of-command and approved through Commandant(G-WPC).
3. The termination of a NAF MWR employee may result in an unemployment compensation claim. When termination action is taken, MWR officers should determine the amount of unemployment compensation liability and budget non-appropriated funds accordingly.
4. Any MWR program that hires (or contracts for hire) individuals involved with the provision to children under the age of 18 of child care services, including recreational programs, shall assure that all existing and newly-hired employees undergo a criminal history background check. A criminal history background check is

only required for those employees (or contractors) that are providing recreational programs and services targeted directly at children under the age of 18 years. For example, a lifeguard at a swimming pool providing this service to all available patrons, is not required to have a criminal history background check; however, a youth director or camp counselor would. For the purpose of this section, a criminal history background check shall be based on a set of the employee's fingerprints obtained by a law enforcement officer and on other identifying information and conducted through the Identification Division of the Federal Bureau of Investigation and through the State criminal history repositories of all States that an employee or prospective employee lists as current and former residences in an employment application. In addition, a check will also be conducted via the Coast Guard and DoD Family Advocacy Central Registry. Any conviction for a sex crime, an offense involving a child victim, or a drug felony may be grounds for denying employment or for dismissal. Conviction of a crime other than a sex crime may be considered if it bears on an individual's fitness to have responsibility for the safety and well-being of children. MWR programs are encouraged to submit identifying information for criminal history background checks on volunteers delivering MWR services targeted at children under the age of 18 years, although this is not mandatory. Those volunteers without criminal history background checks may continue to provide volunteer services, but must remain in the direct and continuous line of sight of other employees with satisfactory criminal history background checks. The Child Development Services Manual, COMDTINST M1754.15, Enclosure (18) provides the required criteria for background history screening and the Subject Interview For Child Care Providers, CG-5590, that shall be used in conducting pre-employment interviews.

Chapter 8. REPORTS, RECORDS, AND AUDITS

A. Morale Fund Financial Statement (CG-2985).

1. General. The Morale Fund Financial Statement is the basic document for recording financial results of operations for morale activities and reporting the financial status of the morale fund. It provides the commanding officer with the financial information regarding the morale fund necessary for sound management decisions. The following forms support the information contained on the Morale Fund Financial Statement. It is understood that based upon the size, complexity, and degree of automation available at the unit, these forms may not be adequate in identifying the periodic financial reporting requirements. To that end, commands are authorized to substitute these forms with other formats as long as the generally accepted financial information is provided.
 - a. Operating Summary, MWR Activities (CG-2985A).
 - b. Morale Fund Transaction Accounting Sheet (CG-4517).
 - c. Morale Fund Loan Accounting Sheet (CG-4518).
 - d. Morale Fund Inventory Accounting Sheet (CG-5017).

Depending on the MWR activities conducted at a unit, all the forms may not be required. **Enclosure (17) provides detailed guidance in preparing the report and supporting forms or documentation.** It also provides a summary listing of reports due in conjunction with the MWR program.

2. Submission. All commands with morale funds are required to complete and submit a Morale Fund Financial Statement or its equivalent, as follows:
 - a. Unit morale funds and consolidated (group office) morale funds to the cognizant authority as appropriate via the chain of command. Units operating Category B or C activities within their morale fund, shall submit a copy of their reporting submission to Commandant (G-WPX).

- b. ISCs and HQ units to Commandant (G-WPX).
3. Reason for Report.
- a. Quarterly. Quarterly reports shall be prepared, submitted, and received as prescribed above to the cognizant authority within 30 days of the month following the end of the quarter. Closing dates for the four quarters are 30 April, 31 July, 31 October, and 31 January.
 - b. Disestablishment of Morale Fund. Upon disestablishment of a morale fund, a Morale Fund Financial Statement, or equivalent, shall be prepared and submitted within 15 days of disestablishment reflecting the final disposition of all assets and liabilities. The morale fund's net worth on this final statement shall be \$0.00. Commanding officers shall forward 100 percent of the final cash balance to Commandant (G-WPX) making the check payable to the "Coast Guard Headquarters Trust Fund." See Chapter 6.H of this Manual for detailed guidance on the disestablishment of Morale Funds.
 - c. Relief of the Custodian of the Morale Fund. When permanently relieved, the custodian of the morale fund and successor shall jointly prepare a Morale Fund Financial Statement as of the date of the relief. The custodian of the morale fund retains responsibility until relieved by signature and approved by the commanding officer on the Morale Fund Financial Statement. In the event that the incumbent of morale funds is not available for the relief process, the successor shall document that fact in his/her findings of the morale fund to the commanding officer.
4. Distribution of Copies. For quarterly and final reports, the original should be forwarded to the cognizant authority and a copy shall remain in the unit records. Copies of reports for Category B and C activities shall be forwarded to Commandant (G-WPX). For a relief report, the original should be forwarded to the cognizant authority, a copy should be retained in the unit records, and it is recommended that copies be retained by the outgoing and incoming custodians.

5. Message Report. In the event that operational commitments preclude a floating unit from submitting its report as identified above, a message report shall be submitted to the cognizant authority. See enclosure (18) for message format. As soon as practicable upon return to port, floating units shall provide their cognizant authority with the original Morale Fund Financial Statement, or equivalent.
6. Corrected Reports. In the case of errors, a corrected report shall be forwarded as prescribed for regular reports. Along with the corrected report, a letter explaining the corrections is required.

B. Records and Accounts.

1. General. All records shall be kept so that auditors and inspecting officers will be readily able to identify and analyze individual transactions to determine the financial conditions of the morale fund.
2. Morale Fund Financial Statement (CG-2985). Each unit shall maintain a file of Morale Fund Financial Statements (or their equivalent) submitted and the following supporting documents, as appropriate:
 - a. Operating Summary, MWR Activities (CG-2985A). This form is designed to record the results of operation of resale activities. It shall be part of the documentation submitted to support the Morale Fund Financial Statements.
 - b. Morale Fund Transaction Accounting Sheet (CG-4517). This is the principal book of entry for the morale fund. This accounting sheet is used to record all receipts and expenditures that affect the net worth of the fund. The information from this single entry accounting log will be used in the preparation of the Operating Summary, MWR Activities or the Morale Fund Financial Statement.
 - c. Morale Fund Loan Accounting Sheet (CG-4518). This is used to record morale fund loan transactions. The file of these accounting sheets shall be maintained as part of the documentation of the morale fund. The morale fund loan accounting sheets are utilized to determine entries for Items 18 through 24 on the

Morale Fund Financial Statement (CG-2985). Morale Fund Loan Accounting Sheets (CG-4518) are not submitted as part of the quarterly report, unless directed by the cognizant authority; however, they must be available for the auditor's review.

- d. Morale Fund Inventory Accounting Sheet (CG-5017). This form may be used to keep a running balance of inventory levels and to record dates, quantities, and values of purchases. The CG-5017 will not be part of the quarterly Morale Fund Financial Statement Submission; however, it must be available for the auditor's review.

Detailed instructions and examples to fill out all forms are included in enclosure (17).

3. Checking Account.

- a. All morale funds shall maintain a file of checking account bank statements, canceled checks (if returned), deposit receipts, and check registers.
- b. Checking accounts shall be maintained in accordance with the following instructions:
 - (1) Bank accounts shall be carried in the full name of the morale fund, not in the name of an individual. All checks shall be printed with the full name of the morale fund.
 - (2) Bank depositories shall be notified in writing that the Coast Guard Trust Fund is successor in interest to the morale fund bank accounts and that no responsibility will attach to the bank after transfer of funds to or under order of, the Coast Guard Trust Fund. A copy of this letter shall be forwarded to the cognizant authority and to Commandant (G-WPX). See enclosure (19) for a sample letter format.
 - (3) Except where cash accounts have been authorized, all expenditures from established morale funds shall be made by check. In the event that authorized expenditures are paid via wire transfer, written documentation supporting the payment shall be maintained in the file.

- (4) The check register shall be kept up to date. When checks are written, bank charges incurred, or deposits made, the check register shall promptly be updated with this information showing check number, date, payee, reason of expenditure, and balance, as appropriate.
- (5) Timely deposit of receipts is necessary for the effective operation of a business. Deposits of cash and check receipts on hand will be made daily unless collections of currency and coins total less than \$200. Deposits may be deferred until that amount is accumulated, or made on a weekly basis, whichever is sooner. This may not be applicable due to operational commitments of floating units.
- (6) Checking accounts must be reconciled to the bank statement monthly.

4. Cash Management Program

- a. The Cash Management Program provides the rapid collection of system cash receipts into a central bank account and pooling of funds to enhance investment return. Funds remain in the control of the local custodian and all interest earned is allocated back to units on a quarterly basis, after deduction of bank charges.
- b. ISCs and Headquarters units may participate in the Commandant (G-WPX) Central Cash Management Program in accordance with Non-Appropriated Fund Activities Manual, COMDTINST M7010.5 (series). Additionally, any morale fund that maintains an average balance in excess of \$10,000 for a year may also participate. Any morale fund wishing to withdraw from the Central Cash Management Program must have written approval of Commandant (G-WPX). All other morale funds are encouraged to participate. Any unit with an account in the Central Cash Management Program failing to maintain the average balance as identified above, may be required to move their funds to a local account.
- c. Those activities not participating in the Central Cash Management Program shall bank with a reputable banking institution where deposits are covered by

Federal insurance. Bank selection should then be based on which institution is willing to pay the highest interest rate or provide the best service to the command. Command leverage is in terms of average daily balances, that may be left in the bank for services provided. Banks do compute the cost of providing specific services, and are willing to negotiate with their customers.

5. Cash Account.

- a. When authorized by the cognizant authority, a cash or cash account, including a petty cash account, may be established in addition, to or in lieu of, a checking account. Authorization should be based on a known need for immediate cash. (In cases where a unit morale fund net worth is so small that a checking account would be impractical, the cognizant authority should first consider disestablishment of the morale fund and operation as a satellite morale unit.)
- b. The cognizant authority shall establish monetary limits consistent with the needs of the fund and fiscal controls on the cash account, as appropriate.
- c. The unit shall maintain a record of the cash fund similar to that of a check register that documents receipts, disbursements, date, and reasons for transactions.

6. Savings Accounts and Reserves.

- a. Normally, units with excess morale funds above normal operating requirements or with funds awaiting a special project should deposit the excess in the Central Cash Management Program.
- b. The purchase of stocks or other forms of securities is prohibited.

7. Accounts Payable File. MWR officers/directors are required to pay their obligations when due. Obligations shall not be made without funds being currently available. This is consistent with the requirement of maintaining an acid test ratio of one-to-one as described in Chapter 6 of this Manual. However, it may be necessary to delay payment on an invoice due to disagreement with the

invoice, partial shipment of an order, or emergency administrative situations. A separate file of accounts payable shall be maintained for review by auditors to determine the morale fund liabilities. The accounts payable file shall be maintained such that payables are grouped in categories of when due, such as, current, 0-to-30 days, over 30 days, over 60 days, and over 90 days past due.

8. Property Records. Units shall maintain property records in accordance with Property Management Manual, COMDTINST M4500.5A (series). The following are examples of accountable MWR property whether procured with appropriated or non-appropriated funds:

- a. MWR property valued at \$2,500 or more including those purchased with non-appropriated funds.
- b. Sensitive items with an acquisition cost between \$500 and \$2,499 dollars, including office machines, power hand tools, and recreational/athletic equipment.
- c. Any other items at the discretion of the command that have popular appeal, are difficult to control, or are easily misappropriated for personal gain.
- d. Reportable MWR property shall be inventoried annually in conjunction with an audit and at relief of the custodian or disestablishment of the fund.

9. Retention of Records.

a. Records pertaining to MWR activities shall be maintained in the schedules outlined in the Coast Guard Paperwork Management Manual, COMDTINST M5212.12 (series). In general, the following applies:

- (1) Letters of authorization for Coast Guard MWR activities: Destroy 3 years after disestablishment of the activity.
- (2) Records and supporting documents for administration of Coast Guard MWR activities including bank statements, check registers, cash books, cancelled checks, property and stock records, expenditure vouchers, purchase orders, vendors' invoices, payroll and personnel records,

daily activity records, guest register cards, stub requisitions, food and beverage cost control sheets, petty cash vouchers, reports and related papers: Destroy records 6 years, 3 months, after period covered by the account.

- (3) Records of Coast Guard MWR property less than \$2500: Destroy 3 years after disposal of property.

C. Audits. The audit is performed to obtain reasonable assurance that the MWR financial statements are free of material misstatements. An audit would include examining, on a test basis, evidence supporting the amounts on the financial statement. The audit would also include assessing the accounting principles used and significant estimates made by the MWR officer/director as well as evaluating the overall financial statement. Additionally, the audit should include a determination if applicable regulations, policies, and procedures are being adhered to in the conduct of day-to-day operations. The primary responsibility for the audit of morale fund reports and activities rests with the commanding officer.

1. Audit Boards. The following criteria shall govern in the designation, in writing, of audit boards:
 - a. The board shall function under the direct control and supervision of the commanding officer.
 - b. The board shall consist of one or more qualified military or civilian personnel. When available, personnel will be selected who have had previous experience or training in accounting, auditing, financial administration, or related fields.
 - c. The board shall audit all morale fund activities. At large units with several complex MWR activities (i.e., bowling lanes, golf course, clubs, etc.) it may be necessary to assign continuing responsibility for specific activities so an auditor can become thoroughly familiar with that activity.
2. External Audit. Public accounting firms may be engaged to replace or substitute audit boards. They may also be used to provide expertise not otherwise available to supplement local audit programs upon specific approval of Commandant (G-WPX) or the cognizant authority.

3. Requirements.

- a. Frequency. Each morale fund shall be audited at least annually. The audit period shall be for the year then ended on 31 January of each year. Additionally, audits shall be required upon relief of the custodian and upon disestablishment of the morale fund. Morale funds that are reviewed by external public accounting firms shall additionally be audited during that year.
- b. Documentation. Audits shall be documented by audit work papers and additional records as required to fully explain the audit findings and recommendations. Audits conducted by local audit boards shall retain working papers and additional records for a period of 6 years, 3 months after the period covered by the audit.
- c. Inventories. Consumable property shall be inventoried in conjunction with each audit and the results reconciled with Morale Fund Inventory Accounting Sheet (CG-5017), or any equivalent. As a general guide, commands with inventories reportable on their Morale Fund Financial Statements should have individuals not involved in the selling of the items being inventoried taking the physical inventory. An inventory plan should be developed prior to the actual physical inventory and individuals taking the inventory should be trained and familiar with this plan. Inventory should be taken by teams of at least two members, where one member counts the items and the other member acts as recorder. Inventory sheets should be pre-numbered and signed by the inventory teams so that the MWR officer/director can account for all inventory sheets issued and reconcile any discrepancies with the inventory takers. In order to facilitate Coast Guard Financial Statement preparation, all capitalized property must be inventoried during the last quarter of the appropriated fiscal year (July through September). This inventory shall be reconciled with property records. Inventories of both consumable and non-consumable property shall be made upon the relief of the custodian of the fund.
- d. Cash Verification. Cash funds shall be verified in

conjunction with each audit. Monthly bank statements and reconciliations should be reviewed for completion and accuracy.

- e. Certification. If the morale fund financial statement is audited by a local audit board and the CG-2985 is used and the financial condition is fairly presented, the auditor(s) shall sign the certification section of the CG-2985. If the morale fund financial statement is audited by a local audit board and the CG-2985 is not used and the financial condition is fairly presented, the auditor(s) shall prepare a letter to the commanding officer attesting to the reasonableness of the presentation with any recommendations and comments. If the morale fund financial statement is audited by a local audit board and the local audit board does not consider the morale fund financial statement fairly presented, the auditor(s) shall prepare a letter to the commanding officer explaining the unsatisfactory conditions with corrective recommendations.

4. Reports.

- a. Audit reports prepared by local audit boards shall be presented to the commanding officer within 10 days after completion of audit.
- b. Command comments and action plans for the findings made by auditor(s) and the periodic follow-up on the status of these findings are integral parts of the audit process. Within 30 days after receipt of the audit report, the custodian of the fund shall notify the commanding officer in writing of action to be taken to correct deficiencies and make improvements, as appropriate. A copy of this letter shall be provided to the audit board.
- c. Commanding officers shall keep cognizant authorities aware of any major irregularities.

5. Audit Guide. An audit guide is included in enclosure (20).

D. MWR Surveys.

1. Annual Survey of MWR Activities. The annual survey

shall be submitted to the cognizant authority by units with established morale funds by 1 March. Additionally, units operating Category B and C activities shall submit a copy of the survey to Commandant(G-WPX). This survey provides valuable feedback to the cognizant authority on administration and operation of MWR programs. Enclosure (21) is the format to be used in submitting the annual survey.

2. MWR User Survey.

- a. To ensure MWR expenditures promote programs that operate for the greatest benefit of its customers, MWR user needs must be assessed. An active Morale Committee should provide valuable feedback for the services desired in the MWR program. Another assessment tool is the MWR User Survey.
- b. All commands must conduct MWR User Surveys at least once every three years to ensure the MWR program remains responsive to our members.
- c. The MWR officer/director should distribute the survey to all active duty members of the unit. It should also be made available to other eligible patrons that may be served by the MWR program.
- d. The MWR officer/director must report the survey results to the commanding officer. The report should include any problems and recommendations to correct the problems. For example, if the survey reveals that few Coast Guard members are using a particular MWR activity, or that an activity requires a disproportionate amount of MWR funds to support, the MWR officer/director should recommend redirecting those resources into a more popular MWR activity.
- e. The survey should be used as a planning tool in developing annual MWR budgets.
- f. Enclosure (22) is a sample MWR User Survey. This survey, modified to assess particular unit MWR programs, is acceptable in complying with the survey requirement. At a minimum, an MWR user survey must provide the following information:

- (1) A listing of all MWR activities available locally. (Include community and other military facilities as appropriate.)
- (2) Frequency-of-use information to determine MWR user participation for each activity.
- (3) User awareness of all available MWR facilities/activities.
- (4) MWR user comments and/or recommendations.

Chapter 9. DISTRIBUTION OF COAST GUARD EXCHANGE SYSTEM (CGES)
PROFITS TO MWR

A. Purpose. The available profit generated by the Coast Guard Exchange System is a significant funding source for the MWR program. The CGES profit distribution method is intended to provide fair and equitable non-appropriated MWR funding in support of MWR programs Coast Guard-wide.

B. Coast Guard Remittances.

1. All CGES activities retain 25 percent of net profit for working capital. Subtracting this item from net profit results in profit available for further distribution.

2. Available Profit (AP) is normally distributed as follows:

a. Units other than Headquarters units with CGES activities:

(1) 20 percent of AP to unit MWR.

(2) 25 percent of AP for distribution to the appropriate ISC.

(3) 30 percent of AP to Commandant (G-WPX) for MWR purposes such as insurance, audits and reviews, overhead expenses, and further distribution.

(4) 25 percent of AP to Commandant (G-WPX) for the Construction Fund.

b. Headquarters units with CGES activities:

(1) 75 percent of AP to unit MWR.

(2) 25 percent of AP to Commandant (G-WPX) for the Construction Fund.

c. Exceptions to remittance requirements. All floating units are exempt from all remittances to Commandant (G-WPX).

C. Redistribution of Available Profit. ISCs are authorized to redistribute CGES available profit in support of the MWR program, within their area of responsibility, upon written request to Commandant (G-WPX) and approval by the Coast Guard Trust Fund Board.

Chapter 10. PROCUREMENT, RESALE, AND DISPOSAL

A. Procurement.

1. General.

- a. Items of equipment and supply for MWR activities can be procured/obtained through one of three sources: Appropriated funds, Non-appropriated (Morale) Funds, and Excess Personal Property Listings.
- b. Items are chargeable to appropriated funds as outlined in enclosure (5). Non-appropriated (Morale) funds may be used when appropriated funds are not available; however, the goal should be to use appropriated funds in 100% of the instances where appropriated funds are authorized.
- c. All resale merchandise must be purchased with non-appropriated funds.
- d. The items procured strictly for rental for revenue generating purposes must be purchased with non-appropriated funds.
- e. Memberships to facilities (like private fitness centers) purchased with appropriated funds may not be used to generate non-appropriated fund through their sale or charging for their use.
- f. To the maximum extent possible, MWR activities should take advantage of the trade-in value of material purchased with non-appropriated funds.
- g. The procurement of equipment and supplies with appropriated MWR funds will be in accordance with the Simplified Acquisition Procedures Handbook, COMDTINST M4200.13 (series). Other sources of appropriated fund procurement regulations include the Federal Acquisition Regulations, Transportation Acquisition Regulations, Transportation Acquisition Manual, and the Coast Guard Acquisition Procedures, COMDTINST M4200.19 (series).
- h. MWR equipment (consumables and accountable property) purchased with appropriated funds shall be accounted

for as Coast Guard property until disposed of in accordance with the Property Management Manual, COMDTINST M4500.5 (series).

2. Procurement with Non-Appropriated Funds.
 - a. The procurement of equipment, supplies, or services with non-appropriated funds shall be in accordance with enclosure (28) to the Non-Appropriated Fund Activities Manual, COMDTINST M7010.5 (series). Non-appropriated fund procurements are subject to the same close scrutiny that is directed at all Government purchases. Sound business practice requires they be made in the public interest and exhibit a high degree of professionalism.
 - b. Unless prescribed by local procedures, MWR, non-appropriated purchases are exempt from the following procedures:
 - (1) Mandatory source(s) of supply.
 - (2) Use of mandatory Federal Supply Schedules.
 - (3) Mandatory use of appropriated fund purchase documents.
 - (4) Restrictions dealing with the procurement of personal services.
 - c. Non-appropriated fund activities at overseas locations are authorized to purchase foreign goods and services as outlined in current directives. To the maximum extent possible, units should take advantage of favorable exchange rates.
 - d. Equipment and supplies purchased with non-appropriated funds will be retained as the property of that morale fund as prescribed in Chapter 8.B.8 of this Manual.
3. Excess Personal Property Listings. Excess personal property appearing on excess listings of CG, DoD and GSA activities may be requested and obtained by MWR activities. Excess property acquisitions must be coordinated with the command property officer.

B. Resale Operations.

1. Policy.

- a. The Coast Guard Exchange System is the primary source of resale merchandise in the Coast Guard. MWR activities shall not engage in the sale of merchandise except that which is directly related to the purpose and function of a particular activity and if the particular resale requirement cannot be met in a responsive manner by the Coast Guard Exchange System.
- b. When resale functions are conducted by MWR, the following provisions apply:
 - (1) No type of merchandise may be sold in the continental United States that is not an authorized item for Coast Guard exchanges as listed in Non-Appropriated Fund Activities Manual, COMDTINST M7010.5 (series).
 - (2) Prices of comparable merchandise should be in line with Coast Guard exchange prices.
 - (3) All sales shall be by cash, check, or credit or debit card, if accepted. "On account," credit, or "tabs" are not authorized. For child development centers, payment for regularly enrolled children should be made at least one week or more in advance. For drop-in service, payment shall be made at least, at the end of the day service is provided.
- c. Except for vending machines, resale operations will not be operated by MWR on afloat units.

2. Report of Existence of Hazardous Resale Merchandise.

- a. MWR activities that have knowledge of, or that have received notification from an official source (Food and Drug Administration, Department of Agriculture, vendor, manufacturer, or other reliable source), of the existence or suspected existence of hazardous resale merchandise shall immediately provide the following information to Commandant (G-WPX):

- (1) Activity reporting.
- (2) Nomenclature of resale merchandise suspected to be hazardous.
- (3) Source of information and/or basis of determination that product is considered hazardous or contaminated.
- (4) Contractor/manufacturer (include plant address if known).
- (5) Lot number (from case or unit) (can codes if available) and/or shipment number.
- (6) Vendor name.
- (7) Date of shipment and date of receipt.
- (8) Quantity on hand.
- (9) Description of suspected hazardous or contaminated condition.

b. Upon receipt of notification of the existence or suspected existence of hazardous resale merchandise, Commandant (G-WPX) will issue appropriate instructions to all MWR activities. In those cases where Commandant (G-W) determines that a potential danger exists to other military consumers and commands, appropriate correspondence will be initiated to relay the essential information.

3. Resale Purchases.

- a. When resale activities are authorized, such as club operations, inventories of resale merchandise are authorized consistent with sound business practices. Inventories shall be restricted to articles associated with MWR activities. Coordination with the local Coast Guard Exchange System, when present, is required.
- b. Resale merchandise may be purchased from the local market, local CGES, or other non-appropriated fund activities of other Services. Procurement from commercial sources may be made without soliciting

competitive proposals. However, every effort should be made to procure items at the least cost.

4. Coin-Operated Vending Machines.

- a. At shore units with exchanges and satellite exchanges, vending machines will be operated as outlined in Non-Appropriated Fund Activities Manual, COMDTINST M7010.5 (series). Prior to establishing vending operations, units shall ensure compliance with all applicable regulations.
- b. At shore units without a CGES activity or satellite exchange, but with an established morale fund, vending machines will normally be operated by private concessionaires; however, they may also be owned by the unit morale fund and operated as a morale fund activity.
- c. If the cognizant authority determines not to establish a morale fund at a unit and the unit has no CGES activities or satellite exchange, vending machines may be operated through the morale fund established at a unit in close geographical proximity. Prior to approval by the cognizant authority, agreement is to be reached on profit distribution.
- d. Regardless of whether operated as a CGES or MWR activity, the requirements set forth in Non-Appropriated Fund Activities Manual, COMDTINST M7010.5 (series) regarding design, construction, installation, sanitation, operation, etc., will be met.
- e. Vending machines on afloat units may be operated as an MWR activity or as a CGES activity at the discretion of the commanding officer.

5. Coin-Operated Recreation Devices or Equipment. Coin-operated recreation devices or equipment, such as pool tables, shuffle boards, video games, etc., that are basically recreational and are located at a MWR activity shall be operated by MWR and the proceeds deposited in the unit's morale fund. Operations of this type must be in strict conformance with enclosure (37), Non-Appropriated Fund Activities Manual, COMDTINST M7010.5 (series).

- C. Concessions. Under a concession contract, the concessionaire operates his/her own business as a means to provide a service to the MWR program. A fee may then be paid to the MWR activity on the basis of the percentage of sales generated or a flat "per month" fee depending on the relationship most advantageous to the MWR program. Units may determine that providing services through concessionaire agreements is an acceptable way to deliver MWR programs at the least cost. When initiating a concessionaire contract, units shall ensure compliance with all federal regulations. Non-Appropriated Fund Activities Manual, COMDTINST M7010.5(series) provides guidance on a concession contract. It is recommended that units submit any concession agreements for legal review. Concession agreements for food and beverage operations are **not** authorized without the express written approval of Commandant (G-WPX). Approval considerations may include competition with other NAF Activities at the command and potential concession termination costs.
- D. Disposal. Excess and unserviceable MWR property whether purchased with appropriated or non-appropriated funds, shall be disposed of in accordance with the Property Management Manual, COMDTINST M4500.5 (series).
- E. MWR Vehicles.
1. Policy.
 - a. A complete and up-to-date inventory of all MWR vehicles shall be maintained by the unit.
 - b. Vehicles shall be procured with due consideration to vehicle age, economy of operation (mpg), and maintainability.
 - c. For the purpose of this section, recreational motorboats are not considered MWR vehicles. However, those meeting the criteria requirements for registration as contained in Federal and/or State boating statutes are insured as a motor vehicle as described in Chapter 12 of this Manual.
 2. Administration, Operation, and Maintenance.
 - a. The administration and operation of all MWR vehicles

are command responsibilities and should normally be under the direct supervision of the MWR officer/director.

- b. Operators of all motor vehicles defined in this Manual will have in their possession a valid state motor vehicle operator's license.
 - c. Although non-appropriated fund vehicles are not subject to State inspection requirements, they shall be subject to the same inspection requirements as other Coast Guard vehicles with regard to frequency of inspection, safety requirements, and mechanical soundness. See the Coast Guard Motor Vehicle Manual, COMDTINST M11240.9 (series).
 - d. The driver and all passengers shall wear seat belts when operating MWR vehicles or when operating private vehicles on MWR business.
3. Records and Reports. All activities will establish and maintain records and reports for MWR vehicles as required for all other Coast Guard vehicles as described in the Coast Guard Motor Vehicle Manual, COMDTINST M11240.9 (series).
4. Registration and Licensing.
- a. MWR activities are exempt from the payment of State and local registration and license fees on vehicles, including trailers, operated beyond the limit of the Government reservation. However, the following regulations shall be observed:
 - (1) MWR vehicles and trailers shall be assigned USCG registration numbers (MWR license plates).
 - (2) Requests for USCG registration numbers (MWR license plates) for each vehicle and/or trailer shall be submitted in writing to Commandant (G-WPX). Each request shall include the year, make, model, serial number, and purpose for each vehicle and/or trailer, being considered for licensing.
 - b. The transfer of USCG registration numbers (MWR license plates) is **prohibited**.

- c. When disposing of vehicles, Commandant (G-WPX) shall be notified by letter, specifying date of disposal and type of disposal. The license plates shall be returned to Commandant (G-WPX) as an enclosure.
 - d. Whenever a vehicle or trailer is disposed of, all Coast Guard distinguishing identification shall be removed or obliterated.
5. Insurance. MWR vehicle insurance coverages, including trailers, are described in Chapter 12 of this Manual.

Chapter 11. FACILITY ACQUISITION AND MAINTENANCE

A. General.

1. All construction and improvements to facilities in the Coast Guard are under the technical direction of Commandant (G-S).
2. The Planning and Programming Manual-Volume II, COMDTINST M16010.6 (series) shall be used for the construction of MWR facilities.
3. Non-appropriated funds may be used for construction and improvements of MWR facilities when appropriated funds are not available.
4. Shore facility planning is described in detail in the Shore Facilities Project Development Manual, COMDTINST M11010.14 (series).

B. Construction. Commanding officers and officers-in-charge shall ensure that proper attention is given to MWR facilities when preparing Master Plans. Original construction modification or major rehabilitation of MWR facilities are to be included in any construction program requests submitted by commanding officers. These projects must be reasonable solutions to an existing deficiency and be in accordance with existing criteria regarding type and size of facility. Collateral equipment for new construction should be provided from appropriated funds.

C. Funding Projects with Non-Appropriated Funds. Projects for new construction, alterations, repairs, or improvement that are to be financed from non-appropriated funds shall be accomplished in accordance with Non-Appropriated Fund Activities Manual, COMDTINST M7010.5 (series).

D. Self-Help Program.

1. Self-help programs are ideal ways to accomplish MWR projects that otherwise might not get done. Commanding officers are responsible for determining requirements, establishing priorities and providing resources for accomplishing projects under the self-help program.
2. Materials used in the self-help program may be funded by

appropriated or non-appropriated funds based upon the guidance provided elsewhere in this Manual. To pay military personnel or civilians employees for their professional expertise and labor during off-duty hours is contrary to this self-help policy and is prohibited.

Chapter 12. INSURANCE AND SAFETY PROGRAM

A. Insurance Program.

1. A consolidated insurance program for all CGES and MWR activities, involving self-insurance and commercial policies is in effect. This eliminates the need for individual units to obtain separate policies. It also relieves units of the awkward responsibility for negotiating their own policies; will ensure that all facilities and employees are protected with adequate coverage; and will minimize Service-wide insurance costs. The Coast Guard Trust Fund pays all premiums.
2. Cognizant authorities and commanding officers are expected to continue all protective measures designed to keep insurance claims to a minimum by establishing inspections of facilities, proper maintenance of facilities to eliminate potential hazards, sanitary inspections, auditing, and safeguarding of funds and other precautions deemed necessary. The safety and accident reporting procedures established in the Safety and Environmental Health Manual, COMDTINST M5100.47 (series) and in other Commandant directives are applicable to MWR activities, facilities, and equipment.
3. A brief description of the MWR coverage provided under the consolidated insurance program follows:
 - a. Comprehensive Public Liability Insurance Including Motor Vehicle Liability. This insurance covers liability whether imposed by law or assumed under contract for personal injuries, other than to employees, and from damage to property of others, including liability resulting from the operations of boats under 26 feet in length which includes sailboats, canoes, rowboats, and inboard and outboard motorboats. This policy also provides coverage for camper trailers, boat trailers and U-Haul type trailers owned or leased. Under this coverage for MWR activities, the first \$250,000 in approved losses is self-insured. Commercial policies cover approved losses in excess of \$250,000 up to \$11 million. Claims for approved losses in excess of \$11 million are again self-insured.

- b. Automobile Comprehensive Fire and Theft and \$5,000 Deductible. This coverage is provided under the self-insurance program and is applicable to all owned automobiles, leased or hired vehicles, campers, and watercraft. Claims for losses to vehicles in excess of the National Automotive Dealers Association (NADA) average loan value, including adjustments, will not be considered.
 - c. Workman's Compensation. Employees paid by non-appropriated funds are covered as follows:
 - (1) Public Law 85-538 requires that the benefits of the United States Longshoreman's and Harbor Worker's Compensation Act apply to all employees in the United States, and all United States citizens and permanent residents of the United States or a territory employed outside the United States. In addition, the coverage has been extended to include the payment for abnormal costs for the repatriation of employees suffering compensable injury or death in a foreign country subject to the limit of \$10,000 per employee.
 - (2) All other employees hired outside the United States will be covered in accordance with the laws of the country where they are employed, provided coverage by a private insurance company is permitted.
4. Items not covered by the consolidated insurance program.
- a. Property. This includes buildings, improvements, and betterments owned by, or in which non-appropriated MWR activities are responsible or have a financial interest.
 - b. Fidelity. This includes loss of money, securities, or property caused by dishonest or fraudulent acts of employees. Units will normally bear the loss involved in fidelity losses, but may request relief in accordance with Chapter 6 of this Manual.
5. Each unit is responsible for any deductible amount. Units are not authorized to obtain separate insurance coverage to offset the deductible amount.

6. Procedures for submitting claims and annual reports are contained in enclosure (21) of the Non-Appropriated Fund Activities Manual, COMDTINST M7010.5 (series).
7. Due to the technical nature of most insurance contracts, all inquiries/questions relative to the consolidated insurance program should be directed to the Commandant (G-WPX).

B. Safety Program.

1. Safety is a primary concern of every MWR program. The objectives of the MWR safety program are to:
 - a. Provide a safe place to work for our employees.
 - b. Provide a safe place of entertainment and recreation for our patrons.
 - c. Reduce the loss exposure of MWR fund assets.
2. All MWR officers/directors shall become familiar with the Coast Guard safety and health programs in the Safety and Environmental Health Manual, COMDTINST M5100.47 (series).
3. A safety inspection of all unit MWR facilities will be conducted at least quarterly by the MWR officer/director. An MWR activity safety inspection check-off list, enclosure (23) may be used. A file of inspection and corrective action reports will be maintained by each MWR officer/director. Additional guidance regarding health, safety, and fire inspections required at child development centers is contained in the Child Development Services Manual, COMDTINST M1754.15 (series).

DEFINITIONS

APF. Appropriated funds.

Appropriated funds. Funds appropriated by Congress through the annual budgetary process.

Appropriated Fund Employee. An MWR employee, either military or civilian, whose personal service expenses are paid with appropriated funds through the AFC-01, AFC-08, or AFC-30 (wage grade) accounts.

Cognizant Authority. The cognizant authority is that command having oversight responsibilities for MWR issues or MWR non-appropriated fund distribution responsibilities for subordinate commands. For example, Commandant (G-WPX) is the cognizant authority for Headquarters units and ISCs. ISCs are cognizant authorities for those commands for which they distribute non-appropriated MWR funds.

Command and Control. Those managerial staff functions and positions located above the direct operational level of individual MWR activities that support planning, organizing, directing, coordinating, and controlling the overall operations of MWR programs at a command. Command and control consists of program, fiscal, logistical, and other managerial functions that are required to ensure oversight.

Consolidated Morale Fund. This fund is established at the ISC or Headquarters unit level and may receive NAF MWR funding from Commandant (G-WPX). The custodian of the consolidated morale fund prepares morale fund financial statements, as required, for the consolidated fund. The Consolidated Morale Fund Custodian also maintains, distributes, and accounts for the non-appropriated MWR funds distributed to subordinate units.

CPOA. Chief Petty Officers Association.

CPO. Chief Petty Officer.

Encl (1) to COMDTINST M1710.13A

Directed Activities. Activities that normally require a supervisor to coordinate schedules, arrange transportation and determine line-ups. Examples include varsity sports, tournaments, dances, and parties.

DoD. Department of Defense.

DOT. Department of Transportation.

General Purpose Property. All personal property with the exception of vessels, aircraft, small boats, small arms, automotive vehicles and trailers, electronic equipment, buoys and navigational aids equipment, Yard Fund property, and contractor-held property.

Group Morale Fund. A morale fund established at a group for the use of the group office and its subordinate units. Group's receive MWR NAF distributions from ISCs. The Group Morale Fund Custodian will maintain, distribute, and account for MWR non-appropriated funds and prepare morale fund financial statements for all MWR expenditures, including Group subordinate units, as required.

Investment Equipment. Property that would be capitalized as part of the facility, structure, or entity in which it was installed. An example would include commercial grade food service equipment permanently installed in a dining facility.

ISC. Integrated Support Command.

MWR Funds or Morale Funds. For the purpose of this Manual, those non-appropriated funds obtained through the distribution of CGES profits, fees and charges levied for the use of MWR programs, or authorized donations received.

MWR Vehicle. A vehicle purchased with MWR non-appropriated funds or obtained from excess property. All maintenance and operating costs are funded with non-appropriated funds. As a note, no APF may be used in the acquisition and maintenance of MWR passenger motor vehicles.

NAF. Non-appropriated funds.

Non-Appropriated Funds. Funds derived from sources other than those appropriated by Congress.

Non-Appropriated Fund Employee. An MWR employee whose personnel service expenses are paid with non-appropriated funds.

PCS. Permanent change of station.

Recreational Gear Locker. This type of gear locker will contain sufficient equipment to support the basic, ongoing athletic and recreational needs of the unit.

Rental Gear Locker. This type of gear locker will contain a wide range of equipment and items primarily intended for personal use.

Satellite Morale Unit. A subordinate unit to either a Consolidated Morale Fund or Group Morale Fund. A Satellite Morale Fund maintains no unit morale fund and submits no formal morale fund financial statements. Funds are transferred by cash or check to a satellite unit from either a Consolidated Morale Fund or a Group Morale Fund to cover morale activities on a case-by-case basis. Expenditure receipts and unspent funds must be returned to the "parent" MWR fund.

SOFA. Status of Forces Agreement.

Special Purpose Vehicles. Vehicles used in conjunction with the MWR program that have been modified for specific uses that would prohibit them from being used for any other purpose. Usually, these vehicles are for "off road" use only.

Self-Directed Activities. Activities for which equipment and facilities are made available for individual or group use without supervision. Examples include televisions, reading rooms, and board games.

TAD. Temporary additional duty.

Trailer. Rolling stock used to transport boats and campers by towing with a motor vehicle.

Unit Morale Fund. A morale fund established at a unit that is for the sole use of that unit. A Unit Morale Fund receives quarterly MWR NAF distributions from ISCs or

Headquarters units. The unit is responsible for preparing morale fund financial statements, as required.

ADMINISTRATION AND OVERSIGHT OF PRIVATE ASSOCIATIONS

A. Administration and Oversight of Private Associations.

1. Private associations are an essential part of the military community. Commanding officer's have the responsibility of approving organizations or associations to be located within their command as well as providing the requisite supervision over them.
2. Commanding officer's are authorized to permit the membership of private associations to conduct the associations' affairs and activities within areas under their command responsibility provided that:
 - a. The purpose of the association and its functions be specified in a constitution or an equivalent document such as articles of agreement, charter, bylaws, etc.
 - b. It be stated in the constitution or equivalent document that the association:
 - (1) Is not a non-appropriated fund instrumentality and not part of the MWR program.
 - (2) Does not perform an essential function in the operation of the Coast Guard.
 - (3) Is not established to carry out any policies of the United States, but to satisfy the independent social, welfare, and recreational interests of the association's members and guests.
 - c. The association notifies the commanding officer in writing that:
 - (1) The association has responsibility for making and keeping the area and facilities made available to it by the commanding officer safe for its members, guests, and the public.

- (2) All repairs and improvements peculiar to the use of a facility by the association will be made by the association at the expense of the association under the technical direction of the public works officer, or equivalent.
- (3) The commanding officer can at any time inquire into the association's activities, and can withdraw from the association the permission granted to it to conduct its activities at the command.
- (4) The association will immediately rectify any deficiencies brought to its attention by the command.
- (5) No officer or member of the association will use his or her official Coast Guard position to further the interests of the association.
- (6) The association secures general liability insurance, as appropriate. Private associations are not considered to be instrumentalities of the Government for purposes of the Federal Tort Claims Act and, consequently, the Government is not liable for the association's activities. Insurance coverage for routine business meetings, however, while encouraged, is generally not critical as the risk and extent of liability is low. On the other hand, if the association sponsors an event or activity, it must determine on a case-by-case basis, the need for general liability coverage. Of particular concern would be any circumstances or events which involve:
 - (a) Guests or the public.
 - (b) Increased risk of injury (i.e., athletic events, fireworks, etc.)

(c) Consumption of alcoholic beverages.

In general, private associations should exercise due diligence in determining the type of events sponsored, where they are held, eligible participants, and how much liability is assumed in organizing an event.

- d. The association's pursuits and operations are not in violation of policies and directives promulgated by the DOT or the Coast Guard.
- e. The activities of the association and the actions, behavior, and conduct of its members and guests do not bring discredit to the DOT or the Coast Guard.
- f. The association does not engage in any activity that competes with Coast Guard non-appropriated fund activities.
- g. The constitution or equivalent document specifically provides for the proper disposition of residual assets and liabilities upon dissolution.
- h. The association is self-sustaining.
- i. The association does not discriminate because of age, sex, race, color, religion, national origin, or physical handicap.

MWR PROGRAM INSPECTION CHECKLIST

- A. These inspection checklists are intended as an aid for cognizant authorities in performing inspections on subordinate units. They may also be used by the commanding officer in any reviews or inspections at the local level in determining the overall effectiveness of the program.

- B. These checklists are not all-inclusive. Their purpose is to identify areas which may not be in compliance with the guidance provided in this Manual. Further examination and/or audit is encouraged, when warranted.

INSPECTION CHECKLIST

Unit: _____

Commanding Officer: _____

Date of Inspection: _____

Date of Previous Inspection: _____

MWR Officer/Director: _____

Date Assigned In Writing: _____

Grade/Rank/Rate: _____

Custodian of the Morale Fund: _____

Date Assigned In Writing: _____

Grade/Rank/Rate: _____

Officer Personnel Authorized: _____

On Board: _____

Enlisted Personnel Authorized: _____

On Board: _____

Encl (3) to COMDTINST M1710.13A

MWR Employees:

Appropriated:

Civilian Full Time Authorized: _____ Assigned: _____

Civilian Part Time Authorized: _____ Assigned: _____

Military Full Time Authorized: _____ Assigned: _____

Military Part Time Assigned: _____

Non-appropriated:

Full Time: _____

Part Time: _____

Part Time Intermittent: _____

(Military members employed in MWR by NAF) _____

Customer Base:

Officer: _____ Enlisted: _____

Dependents: _____ Retired Personnel Living In Area: ___

Reservists: _____ Civilians: _____

Collocated Units(Lists): _____

Other: _____

INSPECTION CHECKLIST

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
1. Is an updated copy of the MWR Manual available?	___	___	___
2. Is a copy of the Non-Appropriated Fund Activities Manual, COMDTINST M7010.5 (series) available?	___	___	___
3. Are spectator admission fees charged to eligible members for admission to athletic events in which officially sponsored Coast Guard teams are participating? Chapter 1.M.	___	___	___
4. Has the CO designated the MWR Officer in writing? Chapter 2.E.	___	___	___
5. Has the CO designated the Morale Fund Custodian in writing? Chapter 2.F.	___	___	___
6. Does the morale fund custodian have other duties involving the custody and disbursement of other cash funds? Chapter 2.F.	___	___	___
7. Has the morale fund custodian been absent for a period greater than 15 days but less than 60 days? Chapter 2.F.3	___	___	___
8. If so, did the CO assign in writing another individual to act as the custodian? Chapter 2.F.3.	___	___	___
9. Is the prescribed procedure followed when the custodian of the morale fund is relieved? Chapter 2.F.4.	___	___	___
10. Is the morale committee designated in writing by the CO? Chapter 2.G.	___	___	___
11. Is there adequate representation of all personnel and commands on the morale committee? Chapter 2.G.	___	___	___
12. Does the morale committee submit reports to the CO? Chapter 2.G.	___	___	___

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
13. Are morale committee members paid for their services on the morale committee? Chapter 2.G.	___	___	___
14. Does the MWR Officer/Director restrict access to MWR activities based upon authorized patron listings? Chapter 3.	___	___	___
15. Are appropriated funds only used to support those programs authorized APF support? Enclosure (5).	___	___	___
16. Are fees being charged to recover the NAF costs associated with renting equipment procured with APF? Chapter 5.B.9.	___	___	___
17. Are bingo and Monte Carlo games being conducted in accordance with Chapter 5.C. 7 and 8 of this Manual?	___	___	___
18. Is there documentation on file to support the legal review and approval of the CO for any lotteries being conducted at this unit? Chapter 5.C.9	___	___	___
19. Has the unit nominated a member for the Elite Athlete of the Year Program? Chapter 5.D.4.	___	___	___
20. Have any members of the command requested a sports grant? Chapter 5.D.5.	___	___	___
21. Is the command advertising its MWR Program, internally ____, externally ____, or both ____? If so, is it following the requirements of Chapter 5.G of this Manual?	___	___	___
22. Has the command used the commercial sponsorship program? If so, have the provisions of Chapter 5.H. of this Manual been adhered to?	___	___	___
23. Has an MWR annual budget been prepared for the current NAF Year? Chapter 6.A.2.	___	___	___
24. Are budgets prepared for income statement and balance sheet accounts? Chapter 6.A.2.	___	___	___

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
25. Does the MWR fund maintain an acid ratio of at least 1:1? Chapter 6.A.2.	___	___	___
26. Has the commanding officer approved the annual budget and forwarded it to the cognizant authority? Chapter 6.A.3.	___	___	___
27. Did the command receive notification from the cognizant authority on the results of its desk audit? Chapter 6.A.3.a.	___	___	___
28. Is the unit adhering to the restrictions on the use of MWR funds as contained in Chapter 6.C. of this Manual?	___	___	___
29. Are fees and charges assessed at least 25% lower than comparable commercial activities in the local community? Chapter 6.D.1.	___	___	___
30. Are morale fund loan requests made in writing and approved by the CO? Chapter 6.F.2.	___	___	___
31. Are morale fund loans authorized for a maximum of \$200? Chapter 6.F.1.	___	___	___
32. Are morale fund loans being repaid within 3 months? Chapter 6.F.1.	___	___	___
33. Are files for morale fund loans being maintained in accordance with Chapter 6.F.2 of this Manual?	___	___	___
34. Have any morale fund loans been written off as bad debts during the last 12 months? Chapter 6.F.3.	___	___	___
35. Are morale funds held in financial institutions insured by the U.S. Government? Chapter 6.G.2.	___	___	___
36. Are successor of interest letters on file for all Morale Fund accounts? Chapter 6.G.2.	___	___	___

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
37. Does the unit employ NAF employees? Is so, is there a current copy of the Employer's Tax Guide, Pub 15, Circular E available? Chapter 6.I.2.	___	___	___
38. Are applicable federal, state, and local taxes being withheld from employees' wages, including part time military employees? Chapter 6.I.6.	___	___	___
39. Are losses in the morale fund reported as required by Chapter 6.J. of this Manual?	___	___	___
40. Has the command accepted donations within the past 12 months? If so, are the provisions of Chapter 6.K. being strictly adhered to?	___	___	___
41. If the MWR fund borrowed funds, did it receive prior written approval from COMDT (G-WPX)? Chapter 6.L.	___	___	___
42. Are Morale Fund Financial Statements being submitted on time to the cognizant authority? Chapter 8.A.	___	___	___
43. Are files of morale fund checking account bank statements, canceled checks, deposit receipts, and check registers being maintained? Chapter 8.B.3.a.	___	___	___
44. Is the check register up to date? Chapter 8.B.3.b.(4).	___	___	___
45. Are timely deposits being made in accordance with Chapter 8.B.3.b.(5) of this Manual?	___	___	___
46. Are bank statements reconciled monthly? Chapter 8.B.3.b.(6).	___	___	___
47. Does the MWR fund participate in the Cash Management Program? Chapter 8.B.4.	___	___	___
48. Does the MWR fund maintain an average balance in excess of \$10,000 per year? Chapter 8.B.4.b.	___	___	___

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
49. Are there cash accounts, including petty cash? If yes, have they been authorized by the cognizant authority? Chapter 8.B.5.a.	___	___	___
50. If a cash account exists, are records maintained similar to those of a check register? Chapter 8.B.5.c.	___	___	___
51. Is a separate accounts payable file maintained and is it aged? Chapter 8.B.7.	___	___	___
52. Is capitalized property being inventoried at least annually during the last quarter of the fiscal year and reconciled to the property records? Chapter 8.C.3.c.	___	___	___
53. Are property records maintained in accordance with Chapter 8.B.8. of this Manual?	___	___	___
54. Are records being retained in accordance with Chapter 8.B.9. of this Manual?	___	___	___
55. Has an audit board been established? Chapter 8.C.1.	___	___	___
56. Has the MWR fund been audited within the last 12 months? Chapter 8.C.3.a.	___	___	___
57. Were any irregularities identified and followed up on by the command in conjunction with this audit? Chapter 8.C.4.b.	___	___	___
58. If the MWR Fund was audited locally, was the MWR Program Inspection Checklist completed in conjunction with this audit? Enclosure (20).C.12.	___	___	___
59. Has the Annual Survey of MWR Activities been completed within the last 12 months and submitted to the cognizant authority? Chapter 8.D.1.	___	___	___
60. Has an MWR User Survey been completed within the last three years? Chapter 8.D.2.b.	___	___	___

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
61. Have the results of the User Survey been briefed to the CO? Chapter 8.D.2.d.	___	___	___
62. Is resale merchandise being purchased only with non-appropriated funds? Chapter 10.A.1.c.	___	___	___
63. Are items purchased strictly for rental being procured with non-appropriated funds? Chapter 10.A.1.d.	___	___	___
64. Are memberships procured with APF used for rental purposes? Chapter 10.A.1.e.	___	___	___
65. Does the MWR Officer/Director have access to the Simplified Acquisition Handbook? COMDTINST M4200.13 (series). Chapter 10.A.1.g.	___	___	___
66. Is the MWR program engaged in any CGES activity as defined in enclosure (4) of this Manual? Chapter 10.B.1.a.	___	___	___
67. Is the MWR Fund allowing patrons to procure goods and service on credit? Chapter 10.B.1.b.(3).	___	___	___
68. Has the unit received any reports of the existence of hazardous resale merchandise? If so, was the report handled in accordance With Chapter 10.B.2.a. of this Manual?	___	___	___
69. Are there any concession contracts managed by this MWR fund? Chapter 10.C.	___	___	___
70. Is property properly disposed of in accordance with Chapter 10.D. of this Manual?	___	___	___
71. Is a complete inventory of all MWR vehicles maintained? Chapter 10.E.1.a.	___	___	___
72. Are MWR vehicles properly licensed? Chapter 10.E.4.a.(1).	___	___	___
73. Are MWR facility improvement/construction considered in the Master Plan of this command? Chapter 11.B.	___	___	___

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
74. Has the MWR program filed any insurance claims over the last 12 months? Chapter 12.	___	___	___
75. Have safety inspections been conducted quarterly over the last year? Chapter 12.B.3.	___	___	___
76. Does the command have any relationships with private associations? If so, are the provisions of enclosure (2) to this Manual adhered to?	___	___	___
77. Does the MWR program maintain any aquatic facilities? Enclosure (7).	___	___	___
78. If lifeguards are not provided, is the CO's documentation on file certifying that the facility is being operated in strict compliance with all state and local statutes and regulations? Is there supporting legal opinion? Enclosure (7).B.1	___	___	___
79. Has the certification been updated within the last 12 months? Enclosure (7).B.1	___	___	___
80. Do lifeguards have the proper certifications as required by paragraph L of enclosure (7) of this Manual? Enclosure (7).R.	___	___	___
81. Are proper staffing ratios maintained? Enclosure (7).K.	___	___	___
82. Are local policies posted regarding the command's aquatic policies and facilities? Enclosure (7).O.	___	___	___
83. Is the safety equipment required by enclosure (7) of this Manual readily available?	___	___	___
84. Are the pool markings, diving and swimming areas, diving boards, and lifeguard stands in compliance with enclosure (7) of this Manual? Enclosure (7).P.3/4/5.	___	___	___
85. Does the unit have a Navy Motion Picture Service account? Enclosure (8).	___	___	___

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
86. Has a movie officer been designated? Enclosure (8).C.	___	___	___
87. Are the NMPS movies kept in a secure location with access to only authorized individuals? Enclosure (8).E.3.	___	___	___
88. Are movies being signed in/out? Enclosure (8).E.5.(a).	___	___	___
89. Have there been any movie losses within the last three years? Enclosure (8).E.6.a.2.	___	___	___
90. Does the command operate a food and beverage facility as part of its MWR program? Enclosure (9).	___	___	___
91. Does the command have written approval from COMDT(G-WPX) to operate this activity, Enclosure (9).H., or any other Category C MWR Activity? Chapter 6.G.4.	___	___	___
92. Does the command have written policies and procedures regarding the serving of alcoholic beverages? Enclosure (9).C.6.g.(1).	___	___	___
93. Is there documentation to support that employees serving alcoholic beverages have received training and the training is current? Enclosure (9)C.6.g.(3).	___	___	___
94. Are drink prices posted? Enclosure (9).D.1.c.	___	___	___
95. Is free pouring allowed? Enclosure (9).D.1.a.	___	___	___
96. Are receipts of goods for resale documented on a receiving log? Enclosure (9).D.1.f.	___	___	___
97. Are beverages, including beer taps, secure when not in use? Enclosure (9).F.1.	___	___	___
98. If scheduled, are private functions being scheduled using pre-numbered contracts? Enclosure (9).G.2.	___	___	___

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
99. Does the unit have an accurate listing of locally generated boat numbers? Chapter 5.B.8.h.	_____	_____	_____
100. Is there documentation of criminal history background checks having been conducted on MWR employees and/or contractors providing recreational services to children under the age of 18 years of age? Chapter 7.B.4.	_____	_____	_____
101. Is CG-5590, Subject Interview For Child Care Providers being used in conducting pre-employment interviews? Chapter 7.B.4.	_____	_____	_____
102. Is the unit following the provisions of the Coast Guard Housing Manual regarding safety and health-related issues? Chapter 1.E.18.	_____	_____	_____
103. Has the MWR Casualty/Liability Report, CG-5190, been submitted within the last 12 months? Chapter 12.A.6.	_____	_____	_____
104. For ISCs, does the unit have an established, written process to distribute MWR funds throughout the AOR? Chapter 9.C.	_____	_____	_____

SAMPLE OF CGES AND MWR ACTIVITIES

CGES ACTIVITIES

Main Store
Annex Store
Convenience Store
Auto Parts Store
Food Store
Gasoline Station
Package Liquor Store
Satellite Store
Pro Shops (i.e., Golf and Bowling)
Barber/Beauty Shop
Auto Repair, Garage, Car Wash
Laundry & Dry Cleaners
Repair Shops
Tailor
Florist
Optician
Vending Operations

MWR ACTIVITIES

Hobby Shops (auto, etc.)
Vending Operations
Bowling Centers
Golf Courses
Swimming Pools
Gymnasiums
Baseball
Football
Wrestling
Theaters
Boating & Sailing
Teen Clubs
Game Rooms
Camping, Hunting, & Fishing
Informal Sports
Gear Lockers
Camper Rental
Ticket Programs
Dependent Activities
Dances, Parties & Shows
Libraries
Recreational Cottages
Magazines, Newspapers
Child Development Centers
Fitness Centers
Temporary Lodging Facilities
Food and Beverage Operations
(Detailed, specific
guidance concerning food
and beverage concessions
is contained in
Chapter 10.C)

**MWR PROGRAM
APF SUPPORT
TABLE OF AUTHORIZATION**

ELEMENT OF RESOURCE	APPROPRIATED FUND SUPPORT AUTHORIZED		
	A	B	C
MWR Category: See Chapters 4 and 5 for clarification			
1. <u>Military Personnel</u> . (See Note 1)	Y	Y	N
2. <u>Civilian Personnel</u> .			
a. Permanent and/or Temporary Assignment			
1. Command and Control	Y	Y	Y
2. Managerial and Supervisory Functions	Y	Y	N
3. Personnel directly involved in resale	N	N	N
4. All other functions	Y	Y	N
b. Additional collateral MWR duties. Same as 2.a . above.			
3. <u>Travel of Personnel</u> .			
a. Permanent Change of Station. Same as 2.a. above.			
b. Temporary Additional Duty.			
1. APF Employees and Military Members	Y	Y	Y
2. NAF Employees regardless of position or MWR category when travel is directed by the CG and the travel is for a government purpose related directly to functions authorized APF support.	Y	Y	Y
3. NAF employees on NAF business.	N	N	N
4. International and national sports competition authorized by CG/DoD directives to include command supervision. (Does not prevent space available travel by participants in MWR athletic, recreation, and entertainment events programs).	Y	Y	N
c. Use of Vehicles. Includes motor pool controlled vehicles.			
1. To assist in command and control.	Y	Y	Y
2. Other than to assist command and control. When not available, use of reimbursable lease is allowed.	Y	Y	N
d. Household Goods. Applies to the authorized transportation of household goods for either:			
1. APF Personnel.	Y	Y	Y
2. NAF Personnel.	Y	Note 2	Note 2

MWR PROGRAM
APF SUPPORT
TABLE OF AUTHORIZATION

ELEMENT OF RESOURCE	APPROPRIATED FUND SUPPORT AUTHORIZED		
	A	B	C
4. <u>Transportation of Things.</u>			
a. APF Purchased Goods. Applies to transoceanic and inland transportation of U. S. or foreign goods.	Y	Y	Y
b. NAF Purchased Goods			
(1) Transoceanic U. S. and foreign goods. Applies to the movement of goods to and from Continental United States (CONUS) sea and aerial ports of debarkation to the first destination overseas (referred to as second destination charges) including Alaska, Hawaii, and to the first foreign destination (including Guam and overseas territories of the United States) for goods stocked and redistributed or procured from Alaska and Hawaii. Includes excess property.	Y	Y	Y
(2) Inland			
a. Movement of U. S. and foreign goods in foreign areas where commercial transportation is not readily available and in combat zones. Includes the movement of goods to isolated locations.	Y	Y	Note 2
b. Movement of U. S. goods within foreign countries from port of embarkation to first destination or bulk breakdown point. Includes the movement of goods to isolated location.	Y	Note 2	Note 2
c. Movement of foreign goods within foreign countries from port of embarkation to first destination or bulk breakdown point.	Y	Y	Y

MWR PROGRAM
APF SUPPORT
TABLE OF AUTHORIZATION

ELEMENT OF RESOURCE	APPROPRIATED FUND SUPPORT AUTHORIZED		
	A	B	C
d. Movement of U. S. goods between CG installations because of base closure, or to safeguard goods under emergency conditions, e.g., threats of hostile force or natural disaster.	Y	Y	Y
5. <u>Communications</u> . Applies to electronic communication (i.e. telephone, teletype, television, satellite, fax, modem, FTS-2000, and on-base telecommunication cable).			
a. Command and control.	Y	Y	Y
b. All others. See Note 3.	Y	Y	N
6. <u>Utilities and Rents</u> .			
a. Utilities. Includes the cost of water, gas, electricity, and other utility services used by MWR programs.			
1. CONUS	Y	Y	N
2. OCONUS	Y	Y	Y
b. Rents. Applies to the use or possession of non-CG lands, buildings, and other improvements and installed equipment for a specific period through contract, lease agreement, or other legal instrument when authority is granted through the chain of command. Note 4.	Y	Y	N
7. <u>Maintenance, repair to support MWR activity operations</u> .			
a. MWR Program Operations. Applies to that work required to be accomplished within a facility in support of the MWR program such as repair and maintenance of wall coverings, decorating, lighting, carpeting, theater, seats, etc.	Y	Y	Note 5

MWR PROGRAM
APF SUPPORT
TABLE OF AUTHORIZATION

ELEMENT OF RESOURCE	APPROPRIATED FUND SUPPORT AUTHORIZED		
	A	B	C
b. Equipment maintenance and repair.			
(1) APF	Y	Y	Y
(2) NAF	N	N	N
8. <u>Equipment</u> . Includes the acquisition cost of any item of equipment (like televisions, VCR's, stereo, soda machine for shipboard use, pool table, etc) furniture, or furnishings that may be described as General Purpose Property.			
a. Command and Control.	Y	Y	Y
b. Related to resale.	N	N	N
c. Surplus and/or excess Government equipment.	Y	Y	Y
d. Equipment purchased for the purpose of rental. See Note 6.	N	N	N
e. All other equipment	Y	Y	N
9. <u>Investment Equipment</u> . Relates to the acquisition and use of equipment classified as investment items.	Y	Y	Note 7
10. <u>Supplies</u> . Applies to supply items that are expendable, consumed, or lose their identity, when used, or whose low value do not require the same accountability as required for equipment. Included in this group are clothing, uniforms, and recreational gear locker items, tentage, organizational tools, and administrative and housekeeping supplies, petroleum fuels, lubricants, preservative, coolants, oil derivatives (other than aircraft and boat petroleum, oil, and lubricants. See Note 8.			
a. Command and Control	Y	Y	Y

MWR PROGRAM
APF SUPPORT
TABLE OF AUTHORIZATION

ELEMENT OF RESOURCE	APPROPRIATED FUND SUPPORT AUTHORIZED		
	A	B	C
b. Related to resale.	N	N	N
c. Food supplies for meals served in child development and youth programs.	N	N	N
d. All other supplies.	Y	Y	N
11. <u>Merchandise and Service</u> . Pertains to merchandise and services procured by an MWR program for resale or giveaway (e.g. tickets).	N	N	N
12. <u>MWR Boat Petroleum, Oil, and Lubricants (POL)</u> . Applies to POL (including fuel additives) consumed by MWR boats operated in conjunction with the MWR program (does not include cost for travel of personnel).	N	N	N
13. <u>Services</u> .			
a. Education and Training. APF non-tuition courses may not charge for NAF employees attending.	Y	Y	Note 9
b. All Auditing Services. Relates to the independent examination, review, and evaluation of the records, controls, practices, and procedures in the area of financial and operational management of MWR. Work done by DOT component audit organization or independent commercial audit for the Coast Guard.	Y	Y	Y
c. Data Automation. Applies to automation data processing system development or operation.			
(1) Command and Control.	Y	Y	Y
(2) All other.	Y	Y	N

MWR PROGRAM
APF SUPPORT
TABLE OF AUTHORIZATION

ELEMENT OF RESOURCE	APPROPRIATED FUND SUPPORT AUTHORIZED		
	A	B	C
d. Legal Services. Service and assistance from military or civilian assigned legal counsel deemed appropriate by the Coast Guard. Includes internal civilian staff as integral element of MWR.	Y	Y	Y
e. Custodial and Janitorial Service. Applies to staffing, supplies, and equipment a facilities engineer or contractor provides.	Y	Y	N
f. Grounds Maintenance. Applies to work required to maintain surrounding building grounds. Golf course must be NAF funded except ground surrounding immediate area of the club house.	Y	Y	Y
g. Professional services. Pertains to such services as officials, club entertainment, etc. See Note 10.	Y	N	N
h. Postal services.			
(1) For official Coast Guard business for command and control needs. Includes MWR employment actions when approval of, or coordination with higher authority is required.	Y	Y	Y
(2) All other. (Note: Including unofficial mail pertaining to resale or club operations in envelopes or packages containing official mail, and for which postage is appropriated funded, is prohibited).	Y	Y	N
i. Printing and reproduction.			
(1) For official Coast Guard business, command and control requirements, and MWR administrative matters not related to the sale of merchandise or the collection of funds from such sales.	Y	Y	Y
(2) All other.	Y	Y	N

MWR PROGRAM
APF SUPPORT
TABLE OF AUTHORIZATION

ELEMENT OF RESOURCE	APPROPRIATED FUND SUPPORT AUTHORIZED		
	A	B	C
j. Other services. Services associated with protecting health and safety. Services commonly supplied and provided as a command function to all installation employees and organizations. Examples include fire protection, security, safety, rescue , pest control, snow removal, sewage, trash and garbage removal, repair and cleanup of underground storage tank leaks, environmental compliance, vet and medical support, sanitation inspection, maintenance of common grounds, etc.	Y	Y	Y
14. <u>Construction.</u>			
a. Architectural and Engineering Services. Applies to services that include the necessary consultations, preparation of preliminary studies, analysis, cost estimates, working drawings, specifications, interior design and decoration, and the inspection and supervision services required for the construction, alteration, or repair of real property facilities.			
(1) APF Construction.	Y	Y	Y
(2) NAF Construction. Applies for scheduled projects as approved by the Coast Guard provided no additional staffing authorization is required. See Note 11.	Y	Y	Y
b. Minor Construction. Applies to erecting, adding, expanding, altering, converting, replacing, or relocating an existing facility.	Y	Note 12 Note 13	Note 13
c. Military Construction. Applies to the erection or installation of new buildings or systems, additions, and conversion including major repair work.	Y	Note 12 Note 13	Note 13

MWR PROGRAM
APF SUPPORT
TABLE OF AUTHORIZATION

ELEMENT OF RESOURCE	APPROPRIATED FUND SUPPORT AUTHORIZED		
	A	B	C
d. Facilities Maintenance. Refers to the day-to-day work required to preserve real property facilities and prevent premature failure or wearing out of system components (electrical, mechanical, heating and air conditioning, plumbing, roofing, foundations, doors, windows, etc) or damage to facility interior resulting from failure of a facility system or to meet health and safety requirements.	Y	Y	Y
e. Facilities Repair. Work that is required to restore a facility structure, components, and systems to its safe, effective, and economical support of assigned missions and organizations. If this repair work is done to support activities that are authorized to receive APF support, it may be funded with APFs.			
(1) APF owned and/or leased	Y	Y	Y
(2) NAF owned and/or leased	N	N	N

Note 1: Permanent military personnel may be assigned when filling:

- (a) A position in Category A and B activities when it has been determined by Commandant that assignment of military personnel is required to support wartime or contingency operations, is required out of past practice, or is required for overseas rotation.
- (b) A command and control billet when the position cannot be filled effectively with civilians.
- (c) A lifeguard position at a Category A swimming pool.
- (d) These restrictions are not intended to discourage officer and enlisted volunteers or NAF part-time or off-duty employment of enlisted personnel.

Note 2: Initial APF funding is authorized only when NAF will reimburse.

Note 3: Appropriated funds may be used to purchase basic and premium cable television services through either local cable companies or dish-type service providers, for general (not individual) viewing. Units shall be limited to the procurement of three premium-type services in addition to general or basic service. Any installation of equipment shall comply with any shipboard/shoreside equipment installation requirements. Appropriated funds may not be used to procure pay-for-view and special events. All procurements of these types of entertainment services and television programming shall be made in accordance with Coast Guard core values.

Note 4: No NAF-funded leases of real property or non-portable buildings/facilities, or of additional spaces associated with currently leased facilities, are to be entered into without the prior express written approval of Commandant (G-WPX).

Note 5: Those Category C facilities that have multi-purpose functions, may be authorized appropriated fund support for maintenance and repair.

Encl (5) to COMDTINST M1710.13A

Note 6: Fees may be charged to recover the non-appropriated costs incurred in managing gear rental, even if the equipment had been purchased with appropriated funds.

Note 7: Investment equipment in support of food preparation equipment and the use of surplus or excess equipment is authorized.

Note 8: The use of appropriated funds for organizational clothing for the use of MWR personnel, actively involved in delivering recreational services, may be authorized. Authorization would be dependent upon the commanding officer's written determination that this need is related to the safety and health concerns of his/her command, specifically addressing those safety and health concerns, and that the article of clothing must be for the benefit of the government and essential to the safe and successful accomplishment of the work. All provisions of the Uniform Regulations, COMDTINST M1020.6(series), shall apply. Food supplies for child development centers may be purchased with APF if used as part of a lesson plan. Consumable supplies for picnics and parties may only be purchased with non-appropriated funds.

Note 9: APF may be used to fund NAF employee courses for training that is not job unique; examples include but are not limited to, ethics, management and/or leader development courses, quality training, health and safety, sexual harassment, etc.

Note 10: Non-appropriated paid officials, or volunteers, may also be considered for obtaining these professional services. Should non-appropriated funds be used to compensate officials, the amount of compensation should not exceed the normal fees for paid officials in the local area for the same level of service. Personnel officially assigned duties in the MWR program may not receive payment for activities within the program.

Note 11: No NAF-funded construction for which the total project cost, i.e. including equipment, out-fitting and furnishings, will exceed \$25,000 is to be conducted without the express approval of Commandant (G-WPX).

Note 12: Appropriated funds authorized for youth activities outside the Continental United States. Appropriated funds required for child development centers.

Note 13: Appropriated funds may be used for all community facility construction related to the establishment, activation, or expansion (a major increase in authorized and assigned personnel strength in a short period of time, and such expansion must be a result of a mission change, or influx of new units or systems) of a Coast Guard unit or relocation of facilities for convenience of the Government; replacement of facilities denied by country-to-country agreements; restoration of facilities destroyed by acts of God, fire, or terrorism; and to correct health and life system deficiencies such as sprinkler or fire alarm systems, environmental

SAMPLE MORALE COMMITTEE REPORT FORMAT

1710
(Date)

From: Chairperson, Morale Committee
To: Commanding Officer,
Via: (1) MWR Officer/Director
(2) Executive Officer

Subj: REPORT OF MORALE COMMITTEE MEETING

Ref: (a) Morale, Well-Being, and Recreation Manual, COMDTINST
M1710.13A

1. The Morale Committee met at (time) on (date). The following members were present:

- J. R. SMITH, ENS, USCG, Chairman
- E. R. BAINS, BMCS, USCG
- H. L. WILLIAMS, YN1, USCG
- R. A. HARDING, GS-7
- J. I. STARLING, CPOA Representative

2. The MWR Officer/Director made the following report concerning MWR programs and funding:

3. The following recommendations concerning MWR activities are submitted for approval:

	Recommendation	Number Voting For / Against	Remarks
a.			
b.			
c.			

(Chairperson)

Encl: (1) Meeting Agenda
(2) Minutes of Morale Committee meeting

AQUATIC TRAINING AND SWIMMING POOL OPERATIONS

A. Aquatic Facilities.

1. Waterfront Area. An aquatic facility that includes beaches, lakes, reservoirs, rivers, lagoons, or other bodies of water operated by the local MWR activity. Waterfront areas may have designated swimming, surfing, boating, or other water sport activity areas.
2. Swimming Pool. An aquatic facility that includes indoor or outdoor swimming pools on units or within Coast Guard housing areas. Swimming pools may provide designated areas and specialized equipment for swimming, diving, or water sliding.
3. Wading Pool. An aquatic facility that includes indoor or outdoor wading pools that may or may not be attached to, adjacent to, or enclosed with the main swimming pool. Wading pools have a maximum depth of 24 inches and are intended for use by infants, toddlers, and children under 6 years of age.

B. Minimum Common Rules and Regulations for all Aquatic Facilities.

1. In general, lifeguards are required at all Coast Guard swimming pools. Commanding officers with aquatic facilities may adopt a "no lifeguard/swim at your own risk" facility provided that they are in strict compliance with all state or local statutes or regulations addressing safety and lifeguard requirements. Commands adopting this policy shall do so only after written advice and counsel of their servicing legal office. Due to the dynamic nature of changes in this area, commanding officers shall each year certify in writing, and retain on file, certification that their lifeguard policy is in strict compliance with state and local statutes and regulations as determined by the supporting legal staff. Lifeguards

may not be necessary when aquatic facilities are used solely for military training purposes, provided other sufficient precautions, as identified in this section, are provided and after consultation with the servicing legal office and unit safety officials.

2. In some instances, it may not be necessary to provide lifeguards at beachfront or other natural waterfront areas. Determinations regarding lifeguards at these swimming areas shall be considered on a case-by-case basis by the local commanding officer. Documentation supporting any decision not to provide lifeguards at these locations shall be kept on file and include the endorsements of the servicing legal office and unit safety officials.

3. Aquatic rules and regulations should be posted at prominent locations throughout the aquatic facility/area.

4. Children under 10 years of age must be accompanied by, and under the direct supervision of, an individual whose minimum age is 16 years. Children between the ages of 10 and 16, if left unattended, must demonstrate the ability to swim a minimum of 25 yards.

5. Swimmers, divers, surfers, boaters, and water sport activity participants are required to remain in designated areas.

6. Glass in any form will not be permitted at the aquatic facility/area.

7. Patrons who appear to be under the influence of drugs or alcohol will not be allowed in or near the aquatic facility/area.

8. Socializing with an on-duty lifeguard is not permitted.

9. Pets of any type are not allowed at the aquatic facility/area with the exception of those assisting the handicapped.

10. The aquatic facility and the surrounding area will be cleared of all persons during squalls and thunderstorms for a period as determined by the lifeguard.
11. In the event of a rescue, the lifeguard will notify the emergency medical personnel, the Officer-of-the-Day, and the local MWR representative.
12. Aquatic facility/area employees are not responsible for lost or stolen possessions of patrons.
13. Climbing on the lifeguard stands or using lifesaving equipment for other than emergency use is strictly prohibited.
14. Swimming is not permitted when a lifeguard is not on duty,
unless otherwise explicitly authorized.
15. Aquatic facility/area employees must be obeyed at all times, and have the authority to suspend pool privileges for the day or portions of the day for individuals who repeatedly violate the rules or regulations. Continued violations may result in longer suspensions or loss of privileges.

C. Minimum Rules and Regulations for Swimming Pools (includes Wading Pools).

1. Admission fees, if assessed, will be collected upon entering the swimming pool area by the cashier/pool attendant. If fees are assessed, all patrons are required
to sign a daily log upon entering.
2. All swimmers must shower before entering the pool.
3. Persons with colds, skin infections or open wounds are not
permitted to enter the pool.
4. Contaminating the pool or walkway is prohibited.
Children
still in diapers shall be required to wear aquatic-type
diapers to prevent the exchange of bodily fluids with

the

pool water.

5. Swimmers must wear clean and appropriate swim wear. Cut-off jeans or pants are not authorized. Swimming with eyeglasses is permitted if they are safety glasses and properly secured with appropriate straps.

6. Neither eating nor drinking is permitted within a reasonable distance of the pool (the Red Cross standard is 12 feet). A distinguishing mark will indicate the area beyond the pool where eating and drinking is permitted.

No

smoking is permitted in indoor swimming pool areas.

Smoking

may be permitted in designated areas of outdoor pools that

are clearly marked, where possible. Designated smoking areas should be at least 25 feet from bathhouse

entrances

and away from the immediate pool area.

7. Aquatic toys and equipment will not be permitted in the pool enclosure at anytime. Prohibited items include, but are not limited to, rafts, kick boards, inner tubes, scuba gear, swim fins, masks, water wings, balls, frisbees, inflatable objects, or other similar water play items.

The

use of these items is only authorized for organized programs or classes. Kick boards and other items of equipment used for lap swimming are authorized. The use

of

U.S. Coast Guard approved personal floatation devices is authorized anytime.

8. Portable radios, televisions, or music devices (except small device equipped with headphones) will not be permitted by patrons in the pool enclosure at anytime.

9. Running, pushing, dunking, or excessive splashing is strictly prohibited. Loud, boisterous, or unruly conduct or behavior will not be permitted.

10. The number of persons in the pool enclosure at anytime will not exceed maximum pool capacity. The number of

will persons in the pool of an indoor facility at anytime
not exceed the maximum pool capacity.

11. All diving will be a forward jump, i.e., a forward dive straight off the diving board. One person at a time will use the board and will be limited to one bounce before entering the water. For the safety of all patrons, back dives and dives with flips, rotations, stunts, maneuvers, or tricks should be prohibited.

D. Minimum Rules and Regulations for Waterfront Areas.

1. Swimming is not permitted after dark.
2. Scuba gear is not permitted in the swimming area.
3. Fishing is not permitted in or near the swimming area.
4. Signs must be posted to warn patrons of shallow water, riptides, beach closure, and other hazardous conditions.

- E. Certification Organization Equivalentents. Equivalent Certification recognizes and allows for the acceptance of certifications from the following recognized organizations. Certifications not listed below require approval from Commandant(G-WPX).

LIFEGUARD

1. American Red Cross Lifeguard Training
2. American Red Cross Lifeguard Training Instructor
3. YMCA Lifeguard Training
4. YMCA Lifeguard Training Instructor
5. YMCA Aquatics Instructor Trainer
6. U. S. Coast Guard Aviation Survival Technician Class A School
7. U. S. Navy Rescue Swimmer School (Aviation)
8. U. S. Navy Rescue Swimmer School (Surface)

9. U. S. Navy Rescue Swimmer Instructor
10. U. S. Navy Basic Underwater Dive School
11. Naval Aviation Water Survival Training Program

SWIMMING INSTRUCTOR

1. American Red Cross Water Safety Instructor
2. American Red Cross Water Safety Instructor Trainer
3. American Red Cross Lifeguard Training Instructor
4. YMCA Progressive Swimming Instructor
5. YMCA Skipper Swimming Instructor
6. YMCA Lifeguard Training Instructor
7. YMCA Water Exercise Instructor
8. YMCA Aquatics for Special Populations Instructor
9. YMCA Synchronized Swimming Instructor
10. YMCA Arthritis Foundation Aquatic Program Instructor
11. U. S. Navy Rescue Swimmer Instructor

F. Program Operation. Aquatic programs should offer patrons the opportunity to engage in a variety of recreation activities based on to participant's abilities and interests.

1. Swimming Zones.
 - a. The swimmers' zone (that area of the swimming pool or wading zone where the depth of the water is greater than 5 feet) and diving zone (that area of the swimming pool where the depth of the water is greater than 9 feet) of the swimming pool must be separated by a buoy line tightly fastened to each side of the pool.

b. A minimum of one staff member should be assigned to, and stationed at, each non-swimmers' zone (the area of the pool or water front where the depth of the water is 5 feet or less), swimmers' zone, diving zone, and at the perimeter of the swimming pool or waterfront area. For small rectangular pools with a surface area of less than 5,000 square feet and without a diving zone, one lifeguard may be assigned for both non-swimmers' and swimmers' zones (according to patron/staff ratios).

2. Wading Pool. The wading pool and surrounding area are supervised by aquatic staff members. However, a wading pool does not require a lifeguard stand, or a staff member to be physically stationed at the wading pool perimeter. The direct supervision of the child must be maintained by the parent, sponsor, or the individual responsible for the child. This individual **MUST** remain in constant and direct supervision of the child while using the wading pool.

G. Funding.

1. MWR aquatics' facilities are operated as Category B MWR programs.

2. Aquatic training facilities are operated as Category A MWR programs. The use of APFs is authorized up to 100 percent of total program cost.

H. Admission Fees. The commanding officer will approve the fees and charges to be assessed to program participants for recreational aquatic facilities.

1. The daily fee should be valid for admission throughout the day at the facility.
2. All patrons who enter the facility, regardless of purpose, e.g., swimming, sunbathing, child supervision,

should be assessed the daily admission fee.

3. Active duty members will be permitted free admission to fitness pools and recreation pools during hours scheduled for physical fitness or lap swimming.

4. The use of weekly, monthly, seasonal, or yearly facility admission passes are authorized for aquatic facilities.

These passes should provide a discounted fee for use over an extended period (when compared to daily admission fees). The fee structure can also include separate rates for individuals (one person) and families (sponsor and family members).

I. Staffing.

1. During Regular Hours of Operation. When provided, a minimum of two certified lifeguards are required to be on duty at the pool perimeter during regular hours of operation and for special events.

2. Outside Regular Hours of Operation. For aquatic programs conducted in addition to the regular hours of operation (e.g., lap swim hours, aquatic fitness classes, swimming or water safety instruction), one staff member is required to be on duty at the pool perimeter (according to patron/staff ratios). Staff members with proper qualifications/certifications should be assigned and limited to the appropriate areas of responsibility as outlined below.

J. Staff Responsibilities.

1. Lifeguard. A staff member who possesses the required certification to provide lifesaving and rescue skills. Lifeguard certification qualifies the staff member to be assigned the supervisory responsibility of all areas of the aquatic facility.

2. Water Safety Aide. A staff member who possesses certification to perform elementary forms of non-swimming rescues, perform cardiopulmonary resuscitation (CPR),

and first aid, enforce water safety rules and regulations, and safety implement accident and emergency procedures. Water safety aide certification qualifies the staff member to be assigned the supervisory responsibility of all areas of the swimming pool or waterfront areas excluding the swimmers' zone and the diving zone.

3. Non-Certified Water Safety Assistant. A non-certified staff member who possesses the knowledge and ability to perform elementary forms of non-swimming rescues, enforce water safety regulations, assists with accident and emergency procedures, and provide routine aquatic supervision. The non-certified water safety assistant may assist the lifeguard or water safety aide, and must be under the direct supervision of a lifeguard or water safety aide at all times.

4. Swimming Instructor. A staff member who possesses the required certification to instruct swimming, aquatic fitness, lifesaving, or rescue skills and techniques. Swimming instructor certification qualifies the staff member to instruct swimming, fitness, or water safety classes conducted at the aquatic facility.

5. Non-Certified Instructional Assistant. A non-certified staff member who possesses the knowledge and ability to instruct swimming, aquatic fitness, lifesaving or rescue skills and techniques. Non-certified instructional assistants may assist the swimming instructor with swimming, aquatic fitness, or lifesaving or rescue classes, and must be under the direct supervision of a swimming instructor at all times.

K. Staff/Patron Ratio. The ratio of certified staff members to patrons must be maintained to allow constant supervision of patrons while in the aquatic facility. This preserves a safe environment and allows for an effective and efficient response to an emergency.

1. One certified staff member is required for every 50 patrons. However, the only certified staff members that may be counted in the staff/patron ratio are lifeguards and water safety aides.

2. Non-certified water safety assistants, swimming instructors, and non-certified instructional aides may not be counted in the staff/patron ratio, but may assist the assigned lifeguard or water safety aide with the number of patrons.

3. Staff members who perform other duties or services (e.g., cashier, maintenance, etc.) may not be counted in the staff/patron ratio.

4. The ratio of certified staff members to patrons should be increased to compensate for extenuating characteristics. Such extenuating characteristics may include conditions of the environment (e.g., surf, currents, platforms or structures, activities, etc.), or the skill or ability levels of patrons (e.g., small children).

L. Staff Qualifications.

1. Lifeguard. Possess current certification from a recognized organization as described in paragraph E. above.

2. Water Safety Aide. Possess current certification from a recognized organization as described in paragraph E, above.

M. Training Program. Lifeguards must have certification from a recognized organization that provides an instructional qualification program in lifesaving and rescue skills. Paragraph E. above provides a list of equivalent certifications from recognized organizations.

1. In-service staff training is recommended for all aquatic personnel. This training program should be implemented in order for staff members to periodically review and have a thorough understanding of operating policies and procedures, emergency procedures, and rescue methods and techniques. The training program will allow staff members

to maintain appropriate physical conditioning to perform the duties of the position. Staff members should receive an orientation to include:

- a. Facility operating policies and procedures.
 - b. Appropriate uniform/attire.
 - c. Appropriate behavior/conduct.
 - d. Program and activity policies and procedures.
 - e. Health and sanitation rules and regulations.
 - f. Safety rules and regulations.
 - g. Emergency procedures.
 - h. Medical emergency procedures.
 - i. Rule violation/disciplinary procedures.
 - j. Accident/incident reporting procedures.
2. In addition to in-service training, the use of professional aquatic organization/association training programs is encouraged.

N. Personnel Health Requirements.

1. Staff members must be in good physical and mental health and free from communicable disease.
2. Staff members will maintain a high degree of personal cleanliness and level of physical fitness.
3. Staff members should not be required to provide lifeguard services for more than 50 minutes of each hour before taking a 10-minute break.

O. Local Policies.

1. Local operating instructions about aquatic programs and facilities should be developed and prominently posted for the information of both employees and patrons to govern the following areas:

- a. Program management responsibilities.
 - b. Authorized patrons.
 - c. Lifeguard duties and responsibilities.
 - d. Hours of operation.
 - e. Program areas and objectives.
 - f. Fees and charges.
 - g. Rules and regulations, accident/incident reports.
 - h. Emergency procedures.
2. Appropriate forms should be developed to regulate and facilitate operational procedures. These include daily sign-in forms, facility attendance reports, program participation reports, safety equipment checklists, facility inspection checklists, accident/incident reports, and discipline/behavior reports.
3. The facility hours of operation and program schedule should allow for maximum use and participation by eligible patrons.

P. Swimming Pool Facility Safety Requirements.

1. Water Quality. Pool water will be free of suspended matter and sufficiently clear to see the pool sides and a four-inch black disk resting on the bottom of the deepest section of the pool. If the disk cannot be clearly seen, the pool will be closed until the water is cleared. Chemical balance and water quality is achieved and maintained with filtration systems and proper balance of chemical additives.
2. Pool Capacity. Safe capacity of the swimming pool facility will be calculated based on water surface area. The capacity of rectangular and "L" shaped pools will be calculated by adding the total capacity of the non-swimmers, the swimmers, and the diving zones. The

calculations should be computed based on the following criteria:

- for
- a. Non-swimmers' Zone. Count one patron for every 15 square feet of water surface area.
 - b. Swimmers' or Intermediate Zone. Count one patron every 20 square feet of water surface area.
 - c. Wading Pool. Count one patron for every eight square feet of water surface area.
 - d. Diving Zone. Count one patron for every 175 square feet of water surface area.

3. Markings.

- on
- a. Variations in pool depth of one foot will be marked the pool deck. For indoor pools, depth markings may also be located on the adjacent walls. For outdoor pools, depth markings may also be mounted on the perimeter fence at the edge of the deck.
 - b. Painted or colored tile swimming lane markings should be provided on the bottom of the pool.
 - c. The main drain should be clearly marked by painting the grate a conspicuous color or by laying colored tile around the drain perimeter.

4. Diving Boards and Areas.

- feet
- a. Standard diving "spring" boards will be 14 to 16 long an 1.67 feet (500mm) wide. They will be factory-fabricated aluminum or fiberglass with a non-slip surface. The standard distances for mounting the board are 1.6 feet (500mm), 3.3feet (1m) or 9.8 feet (3m) above the water. Each diving board will have a lockable fulcrum adjustable over a distance of 10 to 12 inches. The base section of each board will extend

at least 5 feet beyond the pool wall for 14 foot boards and 6 feet for 16 foot boards.

b. Diving stands for diving boards will be factory-fabricated. Anchorage will be according to manufacturers' recommendations. Only sloped steps with handrails will be permitted to the diving boards.

Steps may be located either at the end or side of the board depending on deck space available. Handrails must be provided for all steps and ladders leading

to diving boards more than 3.3 feet (1m) above the water.

Diving stands 3.3 feet (1m) or higher should be protected with dual-guardrails. The top guardrail will

be a minimum of 2.5 feet above the diving board and extend to a minimum of 1 foot beyond the pool wall.

c. Measured from the diving board centerline, the minimum distance between the diving board and the nearest

parallel pool wall will be 12 feet. The minimum distance between each diving board or water slide should be 12 feet (measured from the diving board or water slide centerlines). Existing diving boards will

be waived until renovated or replaced with new construction.

d. The number of boards permitted within the area dimensions of the diving zone are as follows:

(1) 1 board = 45 feet x 24 feet

(2) 2 boards = 45 feet x 36 feet

(3) 3 boards = 45 feet x 48 feet

e. The relationship of the depth of water under the diving board to the length of the diving zone will conform to the following safety standards:

Elevation of Diving

Minimum Depth of

Minimum Length of

<u>Board Above Water</u>	<u>Water Under End</u>	<u>the Diving Well of Board</u>
1.6 feet (500mm)	9 feet	25 feet
3.3 feet (1m)	10 feet	35 feet
9.8 feet (3m)	12 feet	40 feet

f. The relationship of the diving board to the pool walls, facility ceiling, water depth, and length of the diving zone will conform to the following safety standards:

<u>Diving Board Elevation Above the Water</u>	<u>1 Meter</u>	<u>3 Meter</u>
From plummet back to pool wall	8 feet	8 feet
From plummet to pool wall at side	10 feet	12 feet
From plummet to adjacent plummet	8 feet	8 feet
From plummet to pool wall ahead	29 feet	34 feet
On plummet, from board to ceiling overhead	18 feet	18 feet
Clear overhead, behind and each side of plummet	8 feet	8 feet
Clear overhead ahead of plummet	18 feet	18 feet
Depth of water at plummet	12 feet	13 feet
Distance of depth of water ahead of plummet	20 feet	20 feet
Distance and depth of water each side of plummet	8 feet	10 feet

g. Diving platforms with a heights of 5 meters, 7 meters, or 10 meters are not authorized for recreational swimming pools.

5. Lifeguard Stands.

a. Lifeguard stands should be factory manufactured and may be fixed or movable. Depending on the space available, the slope steps may be located at the rear or the side of the support stand.

b. To minimize how much time the lifeguard may be subject to direct sun or glare, the lifeguard stand for outdoor pools should be located so the sun is at the back of the lifeguard or across the field of vision. The placement of the lifeguard stand should allow the lifeguard a field of vision not to exceed 180 degrees.

c. A minimum of one lifeguard stand is required for each swimmers' zone and diving zone. When swimmer capacity demands additional lifeguards within these areas and within the non-swimmers' zone, a stationary or perimeter patrol lifeguard post may be created.

6. Pool Accessories.

a. Portable equipment will be stored and secured in a storage room when not in use.

b. Inserts and anchors will be installed in the pool deck according to manufacturers' recommendations. Stanchions and stanchion sockets for supporting backstroke lines, finish lines, recall lines, and splash curtains should be stainless steel with a top closure plug fitted flush with the pool deck when not in use.

c. No obstructions will project from the pool wall. Lane line anchor hardware will be located in the back wall of the gutter, recessed pool wall, or recessed in interior gutter curbs.

7. Water Slides. Water slides are permitted in swimming pools where the water depth is five feet or greater.

the
the
the
Water slides may be located in the swimming or diving zones. When in the diving zone, the distance between the water slide and a diving board will be 12 feet from the center line of the diving board to the center line of the water slide.

8. Pool Enclosures.

- a. For indoor pools, incorporating sound absorbing materials on wall and ceiling surfaces should be considered to control both echoes and sound reverberation.
- b. A fence or wall a minimum of six feet high is required to enclose an outdoor swimming pool.
- c. When perimeter access is necessary, a standard width gate for patrons and personnel entry/exit will be provided in the perimeter fence. These gates will be locked to secure the facility.
- d. Three-feet wide gates and larger service gates should be provided to allow equipment/vehicle access and American with Disability Act required accessibility, to enclosed patios, grassed areas, activity areas, or playgrounds. These gates will be locked when not in use.
- e. Wading pools should be separated from the main swimming pool by a four-foot high fence even if the wading pool shares a common deck with the main pool. A four-foot high fence will separate the pool deck area from grassed areas, activity areas, or playground areas.
- f. Nonferrous metal, or stainless steel ladders with above deck mounted grab rails on both sides will be installed to provide for safe entry and exit from the pool. A minimum of one ladder should be provided on each side of the pool in the diving zone. A minimum

one ladder should be provided in the non-swimmers' zone and swimmers' zone to allow ingress and egress. Additional ladders should be provided at least every 75 feet of pool perimeter. Ladder treads should have non-slip top surfaces. A clearance with a minimum of three inches and maximum of six inches between the ladder and the pool wall is required. Safe entry and exit from the pool may be provided by steps built or cast into the pool wall.

g. The pool deck will be of a non-slip surface and free from irregular surfaces and fittings along accessible routes.

9. Bathhouse.

a. The main traffic pattern should allow easy access to the entry of the bathhouse. A control counter controls the circulation of patrons among all areas of the building. Patrons must enter and exit through a control counter in or near the bathhouse. The control counter provides supervision of activities in the bathhouse or on the pool deck. Entrances and exits to the pool from the bathhouse will be planned to introduce the patrons to the pool only at the shallow end.

b. The bathhouse should give patrons dressing areas, clothing storage facilities, benches, toilets, and showers.

c. Floor surfaces throughout the bathhouse (excluding utility areas such as mechanical equipment and storage rooms) should be of non-slip and impervious material. Concrete floors may be permitted if they are troweled or broom-finished (slip resistant), embossed printed, tinted, or epoxy-coated.

d. The bathhouse should be provided with natural and/or mechanical ventilation to reduce excessive heat and dampness. The walls, ceiling, and floors should be of waterproof and vapor-resistant materials. Hot and

cold

showers and soap dispensers are required. An adjustable temperature control should be provided (temperature should not exceed 100 degrees Fahrenheit). Lavatories with soap dispensers and

paper

towels or drying devices should be provided.

e. Glass mirrors or glass objects are not permitted in the bathhouse. Stainless steel mirrors are permitted over counters and against walls.

f. The use of lockers or baskets to meet the clothing storage requirements is recommended. Lockers or baskets may be by coin operated lock systems,

facility

issued tag numbers, facility issued keys or

padlocks,

or patron-furnished padlocks. Lockers should be well ventilated, set on a closed base, and securely anchored to the floor and wall.

10. Communications.

a. Time and competition clocks should be displayed and visible for general information and competitive use.

and

b. A public address system is recommended for paging public announcements. Speakers should be provided

in

the pool enclosure and in the locker/dressing area. At a minimum, lifeguard stands should include a method of intercommunication with the pool patrons, staff members, the control desk, and the MWR officer/director's office.

c. A minimum of one telephone or equivalent form of communication is required at the control desk, bathhouse, or lifeguard stand for emergency and business use.

11. Chlorine. Chlorine gas storage areas should have an automatic chlorine gas detection alarm system and a suitable warning sign posted.

Q. Waterfront Area Safety Requirements. Criteria and

requirements for existing waterfront areas include the following:

1. Lifeguard stands.
 - a. Waterfront areas should have a minimum of one lifeguard stand every 200 linear feet of designated waterfront.
 - b. Lifeguard supervision patterns will overlap a minimum of 15 to 20 percent.

2. Markings. Anchored buoys should be provided at waterfront areas to designate the swimming perimeter. Drop-offs, underwater hazards, and wading areas should also be designated.

3. Fixed or Floatable Diving Platforms.
 - a. Diving platforms should be constructed with 12 inches of visible airspace from the surface of the water to the bottom of the structure. All underwater construction should be kept to a minimum and designed to prevent entrapment of swimmers. Diving platforms or diving devices should not be constructed at heights greater than 9.8 feet (3m) above the water surface. Water in which diving platforms may be located:

<u>Platform Type</u>	<u>Water Depth for a Distance of 12 feet in all Directions</u>
Platforms 1.6 feet (500mm) Above the Water Surface	9 feet
Platforms 3.3 feet (1m) Above the Water Surface	10 feet
Platforms 9.8 feet (3m) Above the Water Surface	12 feet

R. Aquatic Safety Equipment and Requirements. Patrons who participate in aquatic activities or programs accept the

responsibility of evaluating their own swimming skill levels and abilities, determining their physical limitations, and remaining in the swimming pool or waterfront area that is commensurate with their ability. The lifeguard may assign or restrict swimmers and non-swimmers to an area, activity or facility depending upon the swimmers' or non-swimmers' swimming skill level. The following table lists required aquatic facility safety equipment:

Required Aquatic Facility Safety Equipment			
General Safety Equipment	Lifesaving Equipment for Swimming Pools	Lifesaving Equipment for Waterfront Areas	First Aid Equipment
Megaphone	Ring buoy with attached lifeline at every lifeguard stand	Ring buoy with attached lifeline at every lifeguard stand	First Aid Kit
Whistle	Rescue tube at every lifeguard stand	Rescue tube at every lifeguard stand	Factory manufactured marine backboard with straps and head immobilizer
Shade Umbrella	Rescue pole at every lifeguard stand	Rescue pole at every lifeguard stand	Cot
Sunglasses (Recommended)		Mask, fins, and snorkel	Blanket
Visor or Cap (Recommended)		Heaving Line	Pillow
Sunscreen (Recommended)			
Drinking Water (Recommended)			
Telephone and/or Two-Way Radio			

S. Hyperventilation and Breath-Holding.

1. Hyperventilation and breath-holding for an extended period are extremely dangerous practices which can cause "shallow water blackouts" and death.

2. Carbon Dioxide (CO₂) is the brain's stimulus for breathing. When CO₂ builds up to a certain level, it signals the brain that it is time to breathe. By lowering the amount of CO₂ in the blood, the body is fooled into believing it does not need to breathe although the oxygen level is going down. The danger is the level of CO₂ may fall so low that it is insufficient to signal the person to take another breath before losing consciousness from lack of oxygen and drowning.
3. The likelihood of such a tragedy is compounded by exercising strenuously, hyperventilating, and breath-holding under water. Exercise increases oxygen consumption and causes oxygen stores to be depleted faster than usual while breath-holding. This can speed up the onset of hypoxia and loss of consciousness. Victims are often found with no water in their lungs.
4. The practice of hyperventilating and extended breath-holding is prohibited at MWR aquatic facilities.
5. Aquatics' staff members will be thoroughly briefed on the risks associated with hyperventilation and breath-holding and maintain vigilance to prohibit this practice.

NAVY MOTION PICTURE SERVICE

This enclosure prescribes Coast Guard policy for participation in the Navy Motion Picture Service (NMPS). It applies to all units participating in the NMPS Program.

A. DISCUSSION. The Navy Motion Picture Service has been in existence since circa 1920. Originally organized to provide 35mm entertainment motion picture service for the fleet, it also provided movies to shore activities. In 1972, NMPS shifted entirely to 16mm prints afloat and ashore, and in 1983, taking advantage of further technological advances in the field of audio visual equipment, converted to videocassette format. Each Coast Guard unit participating in the NMPS maintains a library of movies eventually reaching 400-500 that could remain onboard for 3 or 4 years.

B. POLICY.

1. Copyright Restrictions. All media distributed by NMPS are copyrighted properties protected under U. S. copyright law. The transfer of picture, sound track, or both to another recording medium is prohibited.

2. Units participating in the NMPS are prohibited from contacting or negotiating with any commercial source for the purpose of procuring additional entertainment motion picture products.

3. Eligible units.

a. The following types of cutters are eligible to participate in the NMPS program: WHEC, WMEC, WAGB, WLB, WTGB, WIX and WPB. Other units may be considered on a case-by-case basis only.

b. Isolated/semi-isolated shore units located OUTCONUS

or

CONUS where U. S. broadcast television programming or cable TV are not available, are eligible to participate in NMPS.

c. Navy Entertainment Movie Program ashore for shore units only. Requests to participate should be forwarded to Commandant (G-WPX).

d. Based upon the availability of funds, Commandant (G-WPX) will provide NMPS accounts for certain classes of vessels and isolated shore units. Other units as identified above may also participate using local funding. (Appropriated funds are authorized for Category A, free admission motion pictures only.)

C. Unit Program Administration Responsibility. The unit commanding officer/officer in charge is responsible for security and administration of the units' NMPS program.

The unit commanding officer shall designate a commissioned officer, chief petty officer, or equivalent grades civilian employee as movie officer when a commissioned officer below the executive officer is not assigned. The officer in charge

shall designate a chief petty officer or first class petty officer as movie officer when a chief petty officer below the executive petty officer is not assigned. The movie officer shall be assigned in writing, be familiar with the content of

this enclosure, and accept custody of the inventoried NMPS library. The responsibilities of the movie officer are to:

1. Become thoroughly familiar with this enclosure.
2. Provide a dedicated, secure NMPS library locker.
3. Conduct and maintain accurate inventories of all NMPS movies.
4. Maintain a complete and accurate NMPS movie checkout/ in log.
5. Designate in writing unit personnel authorized access

to the NMPS locker and to use video display equipment. Access shall be limited to as few personnel as possible.

6. Maintain operable video display equipment.
7. Permit viewing of NMPS movies only by authorized personnel.
8. Perform other responsibilities as outlined in this Manual.

D. Acting Movie Officer. An acting movie officer shall be designated in writing whenever the movie officer is temporarily absent for more than 30 days. Upon the relief of the movie officer, a formal relief letter shall be prepared. Under both circumstances, an inventory of NMPS movies will be conducted and any discrepancies noted in the relief letter.

E. SECURITY.

1. General. NMPS movies are highly pilferable items. The motion picture industry permitted the viewing of these movies onboard certain cutters and shore units only after being completely assured that these movies would be protected from loss, theft, and duplication. Accordingly, each command with NMPS movies must establish stringent security measures to preclude the possibility of theft, piracy, or wrongful appropriation. Breaches in the NMPS program integrity (i.e., theft, piracy, or wrongful appropriation) may subject the unit to suspension of all NMPS privileges as indicated in below. Individuals responsible for theft/piracy may be subject to federal and civil prosecution for violation of the copyright act, theft of government property, and unjust enrichment to the disadvantage of the movie distribution company. Additionally, military personnel responsible for negligence, willful destruction, theft, and/or piracy of NMPS movies may be prosecuted under the UCMJ.
2. Removal of Movies From Unit. Movies will only be removed from participating units for the following reasons:

- a. To return movies to NMPS.
 - b. For vessels, to a secure shore-side storage cabinet.
3. Storage Security. Movies shall be stored in a locked container with only authorized personnel having access. Storage should be with titles displayed to allow a quick visual inspection to reveal any missing movies (or if storage cabinet would not allow titles to be seen, local numbering would be appropriate). Movie storage should be climate controlled with a relative humidity of 50-60 percent and average static air temperatures not exceeding 75 degrees Fahrenheit. Movies should be stored standing up (on edge) vice flat to prevent garbling of the magnetic signal due to gravitational redistribution of the particles that can occur if stored flat.
4. Authorized Personnel.
- a. Access to the movie locker, other than by the CO/OIC, XO, XPO, movie officer, or acting movie officer, is restricted to those designated in writing and by the movie officer: (a) assistant movie officer (b) the OOD/JOOD (only in port).
 - b. All authorized personnel shall be aware of the their responsibilities and familiar with the contents of this enclosure.
5. Movie Check-Out/In.
- a. NMPS movies shall be signed out/in by authorized personnel each time they are removed/returned to the movie locker. The movie officer shall maintain a movie log using a standard permanently-bound notebook. An entry shall be made each time a movie is removed from the locker (except during movie inventory or for return to NMPS). The entry will consist of checkout/in times and date, name of movie,

signature of person assuming responsibility, display location, and signature of the authorized access person receiving the returned movie.

- b. Personnel checking out NMPS movies are responsible to ensure each movie is used for authorized purposes only, is not left unattended, is returned promptly after viewing, and is returned in good condition.
- c. NMPS movies shall be returned to the movie locker immediately after viewing.

6. Lost or Stolen NMPS Movies. When loss of an NMPS movie occurs, whether by theft or misplacement, the CO/OIC shall conduct a complete inventory of all NMPS movies immediately to determine the extent of loss, assess all security measures, access and controls, and either convene an informal investigation in accordance with the Coast Guard Administrative Investigation Manual, COMDTINST M5830.1 (series), or request local Coast Guard Intelligence Service to conduct an investigation, as applicable. Commandant (G-WPX) and NMPS shall be informed by message immediately

of

the theft/loss, with information copy to the cognizant authority, or command providing the NMPS account. Notification shall contain the title of the movie lost, circumstances surrounding the loss, date the loss was discovered, and action in progress. A completed investigation report will be provided by the unit to Commandant (G-WPX) via the chain of command with an advance copy mailed directly to Commandant (G-WPX). After review, Commandant (G-WPX) will provide NMPS with a final report of the loss.

- a. Conditions that will result in suspension or removal of a unit's NMPS entertainment privileges, including withdrawal of the current onboard inventory, are:

- (1) Failure to notify Commandant (G-WPX) and NMPS of any theft or loss.
- (2) Any unit that has had 2 incidents of theft or loss within a 3 year period.

- F. Program Oversight. Commandant (G-WPX) and NMPS may conduct random inspections of participating units to ensure the policies and procedures outlined in this enclosure are properly carried out.

1. Inventories.

a. CO/OIC shall conduct an inventory and submit a report to NMPS when terminating participation in the program (i.e., decommissioning, loss of eligibility to participate, etc.) and when receiving direct transfer of a movie library from another unit.

b. NMPS movies shall be inventoried upon relief of the assigned movie officer, whenever the movie officer

is

expected to be temporarily absent for more than 30 days, and when reporting a movie loss. These inventory reports are retained at the unit and not submitted to NMPS.

G. PROCEDURES.

1. Participation.

a. Commissioned Units. Any eligible unit not currently participating in the program and desiring to participate shall notify Commandant (G-WPX) by

letter

via the chain of command. The request must indicate

(a)

shipping address; (b) OPFAC number; (c) point of contact; (d) commercial phone number; (e) statement regarding the availability of a secure movie storage locker; and (f) that adequate equipment is available.

b. New Units Under Construction. Prospective commanding officers (PCO's) of eligible units desiring NMPS participation shall notify Commandant (G-WPX) at least 90 days prior to commissioning. The request must indicate the commissioning date and the initial movie shipping date as well as all information required

above.

Movies will not be provided until the unit is commissioned.

c. Cutters Entering Overhaul Status. All cutters entering

an

overhaul status will ensure that movies are

safeguarded

against theft or unauthorized use. If the cutter

cannot

the
is
or
movie
movies

guarantee security onboard, the command will relocate movies to a secure storage place ashore. If overhaul is so extensive that NMPS movies cannot be shown onboard if the unit is unable to secure incoming tapes, the commanding officer will notify NMPS 90 days in advance of the overhaul starting period. NMPS will suspend shipments during the period of the overhaul. The commanding officer will notify NMPS as soon as the overhaul completion date is firmly established or the restrictive elements cease so that the accumulated will arrive prior to departure. A copy of all correspondence will be sent to Commandant (G-WPX).

d. Units Being Decommissioned With On-Site-Replacement.

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(1) Commanding officers of cutters being decommissioned with an on-site replacement will notify NMPS at least 120 days prior to decommissioning by letter with copy to Commandant (G-WPX). The letter must indicate: (1) scheduled decommissioning date; (2) request for on-scene transfer of NMPS movie to the replacement cutter, otherwise the return date of movies; (3) location where the library transfer will take place; (4) scheduled commissioning date of replacement cutter; (5) requested shipping date of new movies to the unit; (6) the information required in paragraph G.1 above for the replacement cutter. New movies will not be provided to units under construction until the unit is commissioned.

replacement

(2) Upon NMPS approval, commanding officers shall transfer the NMPS movie library to the

is cutter. Movies must be hand-delivered; mailing
not authorized. An inventory of the NMPS movie
library must be conducted at the time of transfer
by both transferring and receiving units. Both
inventory reports shall be mailed to NMPS.

- (3) If NMPS movies are not desired for the replacement
cutter, the provisions of this paragraph apply.

e. Units Being Decommissioned Without On-Site
Replacement.

Commanding officer will notify NMPS at least 120 days
prior to decommissioning by letter, with copy to
Commandant (G-WPX) of the scheduled decommissioning
date and the anticipated movie return date. Movie
libraries shall be bulk shipped to NMPS at least 45 days prior
to the scheduled decommissioning date. Commanding
officers shall notify the NMPS prior to returning their movie
library. A written inventory shall be made of movies
prior to mailing and a copy of this inventory shall
be mailed to NMPS under separate cover.

H. Voluntary Disenrollment. Any eligible unit currently in the
program and desiring to withdraw will notify Commandant (G-
WPX)
by letter via the chain-of-command citing the reasons
for the request.

I. Distribution.

1. Source. All NMPS movies are distributed by the Department
of
Navy, Bureau of Naval Personnel, MWR Division, Navy Motion
Picture Service- Bldg 457, 5720 Integrity Drive,
Millington,
Tennessee 38055-6510. Commercial Phone: (901) 874-6532,
FAX:
(901) 874-6831.

2. Mailing. Movies returned to NMPS shall be shipped in a

movie cardboard box with cushioned packaging material. Each movie shall be enclosed in its transparent plastic case. Each movie shipment must be mailed with an official Government "Postage and Fees Paid" mailing label affixed to the package/film case. Each movie shipment must be endorsed "First Class." All shipments of movies must be insured for \$100 regardless of the number of items in the shipment.

3. Replacement of Movies. If a movie cannot be used due to dropout counts, streaking, noise, poor quality picture/sound), the movie should be returned to NMPS indicating the problem and whether or not a replacement is desired. NMPS will send a duplicate, if available.

4. Return of Movies.

- a. Movies remain onboard each participating unit throughout a lease period. At the end of the lease period they shall be returned to NMPS. Lease expiration dates should be indicated on the movie.
- b. Units may return the movies to NMPS, together with a note stating that they are being returned ahead of lease expiration. Units should indicate that the movies are being returned on purpose, otherwise, they may be returned to the unit.
- c. A cover letter is required anytime movies are returned. Indicate the program/movie number of each movie being returned.

J. Reports. Units shall provide any information requested by the NMPS.

Encl (8) to COMDTINST M1710.13A

FOOD AND BEVERAGE OPERATIONS

- A. Purpose. This enclosure contains policy and guidelines for Coast Guard food and beverage operations.
- B. General. The Coast Guard's food and beverage operations are customer-driven business activities, whose primary mission is to foster camaraderie and esprit de corps, consistent with Coast Guard values as a benefit of military service. They are an integral part of Coast Guard quality of life.
1. Coast Guard food and beverage operations are operated as Category C activities for eligible patrons. This may include enlisted, chief petty officers, and officers clubs. Due to the restrictions placed on the use of appropriated funds in support of Category C activities, and the requirements that Category C activities at least break-even, from the business sense, a consolidated club may be preferable.
 2. Food and beverage operations may be operated as concessions that comply with the general provisions of the concession contract contained in enclosure (37) to the Non-appropriated Fund Activity Manual, COMDTINST M7010.5 (series). In accordance with Chapter 10.C of this Manual, concession agreements for beverage operations are not authorized without the express written approval of Commandant (G-WPX).
- C. Policy.
1. Although Food and beverage operations are integral parts of a balanced MWR program, as Category C activities, they must be self-sustaining or else will place undue financial burden on the morale fund as a whole. Commanding officers must carefully balance the profitability of their food and beverage operation with the other MWR programs offered at the command.
 2. Entertainment provided in food and beverage facilities for the pleasure of eligible patrons and their guests, whether for special events, private parties, or

for other purposes, should always be wholesome and diverse so as to satisfy the various tastes of those in attendance. Entertainment must be tailored to avoid offending the dignity of attendees and shall not be embarrassing to the Coast Guard.

3. Because of the difference in gross profit percentages between food and beverage operations, combining their financial results for reporting purposes is misleading. Commands with authorized food and beverage operations shall report them separately on Operating Summary MWR Activities (CG-2985A), or equivalent, to provide management the information necessary to control the operation.
4. Concession and vending income derived from food and beverage activities shall be reported as Other Income and/or Vending Income on the Morale Fund Financial Statement (CG-2985) or Operating Summary MWR Activities (CG-2985A), or equivalents, as appropriate.
5. Internal control procedures for inventory, portion control, staffing, and cash handling are essential to ensure the profitability of these operations.
6. Serving alcoholic beverages.
 - a. Each state has its own code governing the serving of alcohol. Dram Shop laws, the common law of negligence, and the concept of reasonable care hold alcohol serving establishments and their employees liable if they serve alcoholic beverages to a guest who leaves the establishment intoxicated and then injures another person. The Coast Guard **is not** immune from these lawsuits. Extreme care must be exercised by those MWR activities serving alcoholic beverages to ensure responsible service.
 - b. The serving of alcoholic beverage to a patron under the age of 21 is prohibited, except in Puerto Rico where the legal drinking age is 18 years of age.

As

remains long as the legal drinking age in Puerto Rico
shall lower than that of the Unites States, commanding
officers may elect to follow the laws of the
Commonwealth. Food and beverage establishments
shall positively identify the age of patrons prior to
providing alcoholic beverages.

c. The serving of alcoholic beverages to those
patrons that are intoxicated is strictly prohibited.

d. Only those bar operations authorized by Commandant
(G-WPX) may serve alcoholic beverages other than
beer and ale. Those MWR activities without
approved bar operations may only serve ale and
beer at the commanding officer's discretion, in
accordance with Coast Guard Regulations, COMDTINST M5000.3B.

e. No employee under 21 years of age shall be
permitted to sell or dispense alcoholic beverages, except in
of Puerto Rico where the age restriction is 18 years
age. See Paragraph 6.C.b. above for additional
guidance.

f. The sale of alcoholic beverages on federal or
state election days during polling hours is prohibited
except when state or local laws permit civilian
establishments or liquor stores to operate.

g. In order to ensure responsible service of
alcoholic beverages, units with authorized bar operations
shall:

(1) Have written policies and procedures as part
of a responsible alcohol service program.

(2) Prohibit programs and practices that
glamorize the sale, possession, and consumption of
alcoholic beverages.

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- (3) Ensure that MWR food and beverage activity managers, bartenders, and wait staff serving alcoholic beverages receive certified training in preventing alcohol abuse. Such training shall include, as a minimum, understanding and recognizing intoxication, monitoring alcohol consumption, intervention techniques, and identification of minors. Recognized programs such as Training for Intervention Procedures (TIPS) and Controlling Alcohol Risks Effectively (CARE) would meet this training requirement. Certification of the completion of training shall be included in each employee's personnel file. No employee shall be assigned responsibilities that include the serving of alcohol beverages until such training is complete. Annual, local refresher training is recommended.
- (4) Never stack drinks.
- (5) Use standard drink recipes.
- (6) Avoid "free pouring" as a pouring technique.
- (7) Promote food sales with alcohol.
- (8) Provide entertainment that may include dart boards, pool tables, or video machines.
- (9) Prohibit alcohol drinking contests.
- (10) Not engage in "last call" and other count-down techniques designed to promote last minute alcohol sales.
- (11) Not engage in "happy hours" whereby drinks are sold at reduced prices for a limited period of

time.

D. Bar Operations. Profitable food and beverage operations require management involvement in the security of activities' assets and daily procedures that include sound internal controls.

1. Prudent management dictates that the following procedures be enforced:
 - a. Use pre-measured dispensers for all liquor poured. Free pouring is not permitted.
 - b. Have an adequate supply of standard size glassware on hand. There is a direct correlation between the size of glass and the portion-controlled drink.
 - c. Post drinks with price lists.
 - d. Use standard drink recipe cost control cards for each size of drink (include all ingredients). Train bartenders on the standards and portion control.
 - e. Use a bartender's want-list for out-of-stock or low items.
 - f. Record all deliveries, from vendors or transfers from other activities on a receiving/purchase log. A sample log is available as enclosure (18) to Non-Appropriated Funds Activity Manual, COMDTINST M7010.5 (series).
 - g. Follow manufacturer's directions for scheduling daily and routine maintenance on all bar equipment.
 - h. Hold bartenders accountable for the cleanliness and sanitary conditions of the bar.
 - i. Prohibit credit sales.
2. Inventory Assortment. The well stock of the front bar should consist of popular, moderately priced brands. The following products are generally included in the well stock:

Bourbon Blend
Scotch
Gin
Light Rum
Vodka
Brandy
Dark Rum
Tequila

This selection will vary according to local patron demand. An assortment of cordials or liqueurs will also depend upon local preference. Higher priced products referred to as "call brands" will complete the assortment of liquor for the bar. Determine the number of malt beverages and soft drinks by refrigerated storage space and consumption. Bar wines served by the drink should include one each of red, white, and rose. The number of bottles of each brand included in the well stock should not exceed two bottles

3. The sale of malt beverages to individuals for off-premise consumption is limited to one six-pack per day, per eligible patron. Sale for off-premise consumption is authorized only at times when the service is not provided by the local Coast Guard exchange.
4. The sale of malt beverages in kegs or cans and canned non-alcoholic beverages is authorized for command sponsored functions such as unit picnics, division parties, and Coast Guard Day festivities.
5. Tobacco products may be sold subject to the following restrictions:
 - a. To those MWR food and beverage patrons 18 years of age and older, authorized exchange privileges.
 - b. A limit of two packs per day, at a price no less than the Coast Guard exchange single package selling price.

E. Internal Controls.

1. Cash Registers. All bar sales must be rung on a cash

wine, register by category of beverages sold, e.g., beer, mixed drinks, and snacks. Operating from an open cash drawer is prohibited.

tape a. Ensure that the internal audit detail register is adequate for recording all transactions.

detail b. A daily reconciliation of the internal audit register tape with cash sales is mandatory.

2. Inventory Accountability. The use of standard size glassware, drink recipes, and pre-measured pouring devices provide the basis for maintaining inventory accountability.

or a. Daily inventories of the bar stock and the immediate back-up stock are recommended. Record physical inventories through the use of weighing measuring devices. Where electronic dispensers with counters are used, the count figures must be recorded for calculating consumption data. All empty bottles must be accounted for. A comparison of the consumption data along with the cash report provides a cross-check on the efficiency of the bar operations.

a b. Completion of the daily inventory provides the information necessary to estimate the mark-up percentage. This information may then be used as a comparison with budgeted mark-up to determine the efficiency of the bar operation.

c. Comparing the gross profit dollars (sales minus cost) with daily personnel costs provides general information regarding the profitability of the bar operations and will assist the MWR officer/director in monitoring personnel costs and operating hours.

F. Security.

1. Store all beverages in a secure space. Keep bar inventories, including beer taps, locked during non-operating hours.
2. Managers should be aware that the following may indicate the possibility of fraud:
 - a. Bartenders working with an open cash drawer.
 - b. Bartenders "over-pouring" or "short-pouring" drinks.
(Not using portion control devices.)
 - c. Hydrometer test of bottled liquor shows less than required alcoholic proof of contents.
 - d. Empty bottles not accounted for.
 - e. Bartenders bring in own liquor.
 - f. Bartender/waitress bring in own guest checks.
 - g. Missing guest checks.
 - h. Frequent erasures on guest checks.
 - i. Employees "short-changing", or overcharging guests.
 - j. Check padding.
 - k. Employees drinking on the job. (Employees do not drink on the job.)
 - l. Collusion between bartender/wait staff.

G. Private Function Scheduling. Eligible patrons at times may desire to sponsor private functions at Coast Guard MWR food and beverage facilities. These facilities provide ideal locations for these functions and further maximize the use of the facilities.

1. Food and beverage facilities should maintain a listing

of services available with their cost(s) to assist patrons in scheduling their events.

2. Each private function scheduled requires the proper completion and execution of a pre-numbered private party contract.

MWR a. This contract will be signed by the appropriate party sponsor. The party sponsor must be an authorized patron of the MWR food and beverage activity.

for b. Management will advise the patron who signs the the contract that he or she will be held responsible meeting the cost agreed upon and will ensure that the status of personnel attending is per the signed contract.

c. It is appropriate to require advance deposits for private functions.

event d. Local policies should be established regarding cancellation and the refund of deposits. When a sponsor cancellation is made and accepted, and no expenses incurred by the activity as a result of the to cancellation, the MWR activity may exempt the sponsor from all charges. Otherwise, all expenses incurred as a result of the preparation, should be charged to the sponsor.

3. In keeping with the hospitality industry practices, food and beverages not consumed during the function, may not be removed from the facility.

H. Establishment of a Food and Beverage Activity. Commands

desiring to establish a food and beverage activity as a part of their MWR program, shall submit a written request to

Commandant (G-WPX) via the chain-of-command and the cognizant

authority. This request shall include at a minimum (1) the

demographics of the patron base; (2) a detailed business plan; (3) the facility in which the food and beverage operations will be conducted at the command; and (4) the availability of off-premise establishments providing similar

services. Units may request a Coast Guard Trust Fund Loan for either initial capitalization or as additional funding to support the establishment of this activity. The amount desired and the suggested terms of repayment shall be included in the request. Those requests for the establishment of food and beverage activities that are approved will receive a letter of authorization for the activity from Commandant (G-WPX). That authorization shall

be retained in the permanent MWR files of the command.

I. Disestablishment of a Food and Beverage Activity. Units desiring to disestablish an authorized food and beverage activity, shall request disestablishment in writing to Commandant (G-WPX) via the chain-of-command and cognizant authority. If the disestablishment is authorized,

commands

shall comply with Chapter 6.H of this Manual. The request for disestablishment shall indicate the exact date operations

will cease. In conjunction with the cognizant authority, Commandant (G-WPX) will issue specific instructions for the

disposal of stock. All stock should be returned to vendors or sold to other MWR activities when practicable.

Commandant

(G-WPX) will delete this activity from the listing provided

to the insurance underwriter.

**PARTICIPATION IN THE NAVY SPORTS PROGRAM, INTER-SERVICE, AND
INTERNATIONAL SPORTS COMPETITION**

A. Eligibility. All officer and enlisted personnel on active duty are eligible, based upon the following restrictions:

1. The member must be found physically qualified to participate in the sporting event by a medical officer.
2. Professional boxers may not enter boxing competitions.
3. For non-military national, and international competitions, the member must be a bona fide amateur athlete under the rules of the national governing body governing that sport.

B. Application Procedures.

1. Members who possess the athletic ability necessary to compete with Navy teams or in higher level of competition, may make application to Commandant (G-WPX).
2. Application/nominations for participation in Navy sporting events as published on the Navy sports calendar should be forwarded to Commandant (G-WPX) in the format as attached to this enclosure. Message nominations may be sent by the parent command with information copy to each unit in the chain-of-command, including the cognizant authority, containing the basic information specified in the attached letter, if time is a constraint. Nominations may also be accepted from Navy-member's designated coaches for each sport as long as the each command concurs. As the number of participants for levels of athletic competition will be limited, only candidates with proven ability to compete successfully in higher of athletic competition will be selected. All applications or nominations must be received by Commandant (G-WPX) no later than 45 days prior to the

start of the event.

3. All applications must be forwarded for endorsement via the chain-of-command. These endorsements shall indicate approval or disapproval and whether funding is available to help defray the applicant's transportation and other travel-related expenses.

4. Personnel of other Services who are attached to a Coast Guard unit are encouraged to make application in the same manner as Coast Guard members. In these instances, their applications will be referred back to their parent Service for consideration.

C. Selection.

1. Only applications with favorable command endorsements will be considered.

2. Applications to participate in the Navy sports program, inter-Service competition, and other higher levels of competition will be forwarded by Commandant (G-WPX) to Commander, Bureau of Navy Personnel Command (BUPERS) for its selection consideration. BUPERS normally determines selection based upon the following criteria:

- a. Results in prior Navy competition.
- b. Known athletic ability as demonstrated in results in national, collegiate, or international competitions.
- c. Certified information obtained from the member's application.

3. Applications for participation in national and international competition will be subject to evaluation

by the national governing body governing that sport.
Personnel of the Armed Forces may be allowed to
train

for, and participate in, international sports
competitions that are in the best interest of the
United States as determined by the Department of
State.

The Olympic Games, the Pan American Games, and
competition under the Councail International Du
Sport

Militairs (CISM) have Department of State approval.
Commandant (G-CI) will seek Department of State
participation determinations for other international
sports competitions.

4. All applicants will be notified by Commandant (G-
WPX)
of the results of their application.

D. Orders.

1. Notification of selection for competition from
Commandant (G-WPX) will include authority for
temporary
additional duty (TAD) or permissive orders and
include
specific instructions concerning the athletic event
and
the competition location.

2. TAD orders for participation in international
competition may only be authorized by Commandant and
for only those competitions approved by the
Department
of State.

3. Applications from candidates requiring special
consideration in duty status or location in order to
accomplish specialized athletic training for
authorized
international training/competitions will be
coordinated
by Commandant (G-WPX) and Coast Guard Personnel
Command.

4. Any orders issued will indicate if the member should
be

authorized to proceed to higher level of sports competition if qualified and selected.

E. Funding.

1. Personnel participating in Navy sports programs are usually provided messing and berthing by the Navy at no cost to the participant. Those personnel selected to represent the Navy at higher levels of competitions may be provided messing and berthing and transportation by the Navy to the next training/competitions site, and return, to the member's permanent duty station.
2. Non-appropriated funding support may be provided to an individual selected to participate in the sport training/competitions to help defray applicable transportation and travel-related costs (i.e., lodging, meals, entry fees, and other related expenses). This support may be provided by the unit morale fund and other units in the chain-of-command. Funding support should be coordinated among all commands to reduce the funding burden on any one particular command. Appropriated funds may also be used if appropriate. Athletes should be counseled that funding support may not be available.
3. Commandant (G-WPX) maintains limited non-appropriated funds for sports purposes. Support will normally be limited to full or partial reimbursement of transportation expenses for athletes participating in Navy sports trial and training events, and inter-Service, national and international sports training/competitions.
4. Personnel selected to train for and participate in the Pan-American Games, Olympic Games, and other authorized international competitions in amateur sports will be funded by Commandant (G-WPX) to the extent that funds are available.
5. Upon selection to represent the United States in non-military national and international sports

competitions,
the member, to the maximum extent feasible, shall be
equipped, transported, and subsisted by the
sponsoring
agency (U. S. Olympic Committee or responsible
national
governing body) in the same manner as are civilian
members of the team.

6. Any offer of reimbursement of travel and
transportation
expenses by a non-federal source in connection with
participation in any sports training/competition may
not
be accepted by the member without prior approval of
Commandant (G-WPX) and in accordance with the
requirements of the Financial Resource Management
Manual, COMDTINST M7100.3 (series).

SPORTS APPLICATION FORMAT

1710
(DATE)

From: MK1 Marcella E. Elliott, USCG
To: Commandant (G-WPX)
Via: (1) Commanding Officer, USCGC SPENCER(WMEC 905)
(2) Commanding Officer, Integrated Support
Command Boston

Subj: APPLICATION FOR (SPORT) NAVY TRIAL AND TRAINING
EVENT OR INTER-SERVICE, NATIONAL, OR INTERNATIONAL
TRAINING/COMPETITION (as applicable)

Ref: (a) Morale, Well-Being, and Recreational Manual,
COMDTINST M1710.13A

1. Pursuant to the provisions of references (a), I request to be considered for participation in (specify trial and training event or inter-Service, national, or international competition). I fulfill the eligibility requirements outlined in reference (a) and believe that I possess the athletic ability to earn a billet on the (specify Navy, Armed Forces, Pan-Am, Olympic or other national or international) team.

2. The following information is submitted as required by reference (a):

- a. Name:
- b. Rate/Rank:
- c. Complete Duty Station Address (if aboard ship - present location):
- d. Commercial Phone Number:
- e. Expiration of Present Active Duty:
- f. High School:

University/College (if applicable)

- g. Date of Birth:
- h. Height:
- i. Weight:
- j. Sport Applying for:
- k. Position; Weight Class; Average; Handicap; Rating; Event; etc.
- l. Sports experience/achievements: (Major events/teams/how placed/time/etc. for past 2 - 3 years) (Be Very Thorough)
- m. References (verification of experience/achievements, i.e., handicap cards, newspaper results, official meet results, etc.)
- n. Home of Record:
- o. U. S. Citizen: Yes/No; and if Naturalized:

Date

Place

3. I understand I must be in top playing condition and ready to compete on the first day of trial period. (This is extremely important)

4. I volunteer to train for and, if selected, will represent the U. S. Navy, Armed Forces, and/or the United States in sports competition.

(Signature)

Encl: (1) Report of Physical Fitness
(2) Copies of Any Awards

Encl (10) to COMDTINST M1710.13A

REPORT OF PHYSICAL FITNESS

(Date)

From: Medical Officer,
To: Commandant (G-WPX)

Subj: PHYSICAL EXAMINATION OF (Rate/Rank and Name)

Ref: (a) Morale, Well-Being, and Recreation Manual,
COMDTINST M1710.13A

1. As required by reference (a), MK1 Marcella E. Elliott, USCG has been examined and found to be physically qualified to participate in the U. S. Navy, Armed Forces, national, and international sports competition.

(Medical Officer)

REQUIRED ENDORSEMENTS TO SPORTS APPLICATION

1710
(Date)

FIRST ENDORSEMENT

From: Commanding Officer, USCGC SPENCER (WMEC
905)
To: Commandant (G-WPX)
Via: Commanding Officer, Integrated Support Command Boston

Subj: APPLICATION FOR (SPORT) NAVY TRAIL AND TRAINING
EVENT OR INTER-SERVICE, NATIONAL, OR INTERNATIONAL
TRAINING/COMPETITION (as applicable)

1. Forwarded (recommending approval or disapproval and any other pertinent comments or information about the applicant).

2. Unit morale funds are/are not available to defray transportation and travel-related costs. (This is important. Applications will be returned if availability of funding is not indicated. Headquarters units, if necessary, should consult with Commandant (G-WPX) prior to forwarding application.)

3. I understand that MK1 Elliott may be selected to participate in subsequent athletic events and authorize the additional administrative absence.

J. E. DURKIN

1710

Encl (10) to COMDTINST M1710.13A

(Date)

SECOND ENDORSEMENT (if applicable)

From: Commanding Officer, Integrated Support Command Boston
To: Commandant (G-WPX)

1. Forwarded (recommending approval or disapproval and any other pertinent comments or information about the applicant).

2. ISC morale funds are/are not available to defray transportation and travel related costs. (This is important. Applications will be returned if availability of funding is not indicated.)

M. L. BROWN

SPORTS PARTICIPATION GRANT PROGRAM

It is the Coast Guard's policy to encourage and support all athletes throughout the Coast Guard to participate in athletic competitions.

This enclosure provides policies and procedures for Coast Guard military athletes to obtain financial support to participate in military and civilian sports competitions.

A. Discussion. The Coast Guard has always recognized athletic participation as an important part of health and physical fitness. In addition, athletic competition teaches teamwork and sacrifice and develops a will to win, dedication, and esprit de corps.

1. Funding Policy. Non-appropriated funding support may be provided to an individual (no teams) desiring to participate in sports training/competitions to help defray applicable transportation and travel-related costs (i.e., lodging, meals, entry fees, and other authorized, related expenses as approved by Commandant (G-WPX)). This support may be provided by the parent unit morale fund and other units in the chain of command. NOTE: Funding support should be coordinated among all commands to reduce the financial burden on any one particular command. Commandant (G-WPX) may maintain limited non-appropriated funds for sports training/competitions. Support funding (if approved) will be limited to 50% of the unsponsored amount not to exceed \$500 as long as non-appropriated funds for this program are available. Funding assistance will be limited to one grant for each level of competition, i.e., local, state, national, and international. The maximum amount of funding assistance for an individual in any year will be \$2,000. For the purpose of this section, a local event is defined as one

within 100 miles of the requestor's permanent duty station. A state event is one located within the same state, or United States' territory for those members stationed in US territories, as the permanent duty station of the requestor. A national event is one within the United States or its territories, for those members stationed in US territories. An international event is one that is held outside the United States or its territories. Since a local event is defined as a distance from the requestor's permanent duty station, no travel or per diem-related expenses will be reimbursed for approved grants in this category. However, 100% of registration fees and authorized related expenses may be reimbursed up to a maximum of \$500 for approved grants.

2. Application Procedures. Athletes desiring supplemental funding assistance during a NAF Year (1 February through 31 January) shall submit a letter to Commandant (G-WPX) via their unit commanding officer and the cognizant authority for consideration. Commands within this chain-of-command shall indicate on their endorsement their ability to help in defraying the costs associated with the request, verify accomplishments stated by the athlete, and endorse the request in such a manner commensurate with the command's level of support. Requests should be made for funding specific events for the entire NAF year. Requesting funding for multiple events would not be uncommon. Due to the limited availability of funding to support this program, all request(s) must be received by Commandant (G-WPX) no later than the first workday after 1 January of the preceding NAF year. Attached to this enclosure is a sample letter format for requesting a sports participation grant. Athletes must also indicate on

will their requests how much of the listed expenses they
will cover and whether they will participate in the
sporting event, should the sport grant not be approved. Upon
receipt of all requests, Commandant (G-WPX) will
determine the level of sports grants to be funded by
Headquarters. Notification of grants to be awarded
will be promulgated by the beginning of the NAF year.
Criteria to be used in determining whether a sport
grant will be awarded include, but are not limited to, the
availability of funds, the number of sport grants
awarded in prior years, the sport (sports on the Navy
Sports Calendar **may** receive a higher priority than
others), achievement of the participant, and the
participants willingness to provide positive
publicity to the Coast Guard and the MWR program by
participating in the event.

B. United States Military Sports Association (USMSA) Grant Program. The USMSA is a non-profit organization dedicated to supporting and promoting amateur sports, particularly those involving the United States and foreign nations.

The

USMSA makes limited grants to assist elite athletes compete in higher levels of competition and achieve their full athletic potential.

1. Funding Policy. USMSA considers grants for elite athletes based on the following priorities:

a. Priority 1: Participation in sports included in the Pan American and Olympic Games with the endorsement of the Armed Forces Sports Council.

b. Priority 2: Participation by national and world class athletes in sports and receiving no support from the Coast Guard. These include sports that are not included on the yearly Navy Sports Calendar.

c. Priority 3: Participation by promising athletes who need to get to the next higher level of competition to develop their full potential.

2. Application Procedures. Qualified athletes meeting the above criteria may submit a letter request to Commandant (G-WPX) for review and endorsement. The application will then be forwarded to USMSA for consideration. A sample format for requesting a USMSA sport grant is attached to this enclosure.

In general, athletes requesting USMSA financial assistance are asked to submit a list of all expenses and to state the maximum they can pay from their own resources. The USMSA grant makes up a portion of the difference. Most grants do not exceed \$1,000. Requests to the USMSA for complete subsidization of teams and/or athletes are not approved. This enables the maximum number of qualified athletes to benefit from the resources available.

COAST GUARD SPORTS PARTICIPATION GRANT
APPLICATION FORMAT

1710
Date

From: CWO2 Ronald R. Ray, USCG
To: Commandant (G-WPX)
Via: (1) Commanding Officer (unit)
(2) (Cognizant Authority)

Subj: REQUEST FOR SPORTS PARTICIPATION GRANT

Ref: (a) Morale, Well-Being & Recreation Manual, COMDTINST
1710.13A

1. Per reference (a), I request consideration for a Coast Guard Sports Grant to help defray the cost of participating in the following sports event(s):

2. The following is provided:

- a. Name:
- b. Rate/Rank:
- c. Complete Duty Station Address (if aboard ship - present location):
- d. Commercial Phone Number:
- e. Expiration of Present Active Duty:
- f. Sports experience/achievements: (Major events/teams/how placed/time/ etc. (Be Very Thorough):
- g. References (if applicable): (verification of experience/achievements, i.e. handicap cards, newspaper results, official meet results, etc.)
- h. Level of competition (local, state, national, international, etc.)
- i. Total cost of participation in event:
- j. Total amount of grant request:
- k. Breakdown of funds by source (i.e., personal, unit, ISC, District, Area, etc.)
- l. Amount of grants received in previous NAF years.

(The above relevant information shall be provided for all sporting events for which a grant is requested.)

Encl (11) to COMDTINST M1710.13A

1710
Date

Subj: REQUEST FOR SPORTS PARTICIPATION GRANT

3. If this sports grant is not approved, I will/will not participate in the sporting event(s). Should the sporting grant be approved, I will provide positive publicity for the Coast

Guard and the MWR program to include but not limited to, the appropriate information necessary for publication in such magazines as the Coast Guard Magazine and the Navy Times.

Ronald Ray

Encl: (1) Supporting documentation

UNITED STATES MILITARY SPORTS ASSOCIATION
SPORTS GRANT APPLICATION FORMAT

1710

Date

From: SA Joseph Durkin, USCG
To: Commandant (G-WPX)
Via: (Chain-of-Command)

Subj: APPLICATION FOR UNITED STATES MILITARY SPORTS
ASSOCIATION
(USMSA) GRANT

Ref: (a) Morale, Well-Being, and Recreation Manual, COMDTINST
M1710.13A

1. Per reference (a), I very respectfully request consideration for a USMSA Sports Grant. I fulfill the eligibility requirements outlined in reference (a) and believe that I possess the elite athletic ability in the sport of_____.

My request is to defray the cost for participation in (specify sports event).

2. The following information is provided:

- a. Name:
- b. Rate/Rank:
- c. Complete Duty Station Address
- d. Commercial Phone Number:
- e. Expiration of Present Active Duty:
- f. Date of Birth:
- g. Height:
- h. Weight:
- i. Sport Applying for:
- j. Position; Weight Class; Average; Handicap; Rating; Event:
- k. Sports experience/achievements: (Be Very Thorough):
- l. References (verification of experience/achievements, i.e. handicap cards, newspaper results, official meet results):
- m. U.S. Citizen: Yes/No; and if Naturalized:
Date and Place
- n. Total cost of participation in event:
- o. Total amount of grant request:

Encl (11) to COMDTINST M1710.13A

1710
Date

Subj: APPLICATION FOR UNITED STATES MILITARY SPORTS
ASSOCIATION
(USMSA) GRANT

3. I volunteer to train for and will represent the United States in my sports competition.

Joe Durkin

Encl: (1)Supporting Documentation

ELITE ATHLETE OF THE YEAR APPLICATION

1710
DATE

From: Commanding Officer, MSO Puget Sound
To: Commandant (G-WPX)
Via: (Chain-of-Command)

Subj: APPLICATION FOR UNITED STATES MILITARY SPORTS
ASSOCIATION (USMSA) COAST GUARD MALE/FEMALE ELITE
ATHLETE OF THE YEAR

Ref: (a) Morale, Well-Being, and Recreation Manual,
COMDTINST M1710.13A

1. I hereby nominate CW04 Donnie Gray 000-00-0000, USCG for participation in the competition for the Coast Guard and USMSA Male/Female (as appropriate) Elite Athlete of the Year, 19XX/20XX (as appropriate).

2. (Supporting information for the recommendation/nomination.) This information should meet the requirements of Chapter 5 of this Manual.

H. R. WHITE

Encl: (1) Supporting Documentation

**SAMPLE OF LETTER ANNOUNCING COMMERCIAL
SPONSORSHIP OPPORTUNITIES**

DATE

Name (if available)
Title (if available)
Company
Address

Dear _____

Sponsorship opportunities are available for the (Name of Event) conducted by the Morale, Well-Being, and Recreation (MWR) activities of (Name of unit).

Brief description of event to include:

- Date.
- Location.
- Target market(s) and expected number of participants/spectators. This includes active duty members and/or their dependents and civilian employees. Specify by category.
- Brief description of the event. If established event, give brief summary of past success(es).

Sponsorships are available for this event at various levels. Sponsorship opportunities include signs, banners, product sampling, title recognition, product sales rights, etc. Sponsorship packages are tailored to provide maximum exposure and visibility for you. Our MWR representative will work individually with you to ensure that you achieve your sponsorship objectives.

If you are interested in being a part of this exceptional event, please contact (Name, Title) at (Phone Number) for a complete proposal package. Deadline for submitting your proposal is (date).

We look forward to working with you for our mutual benefit.

Sincerely,

D. A. CHARLES
MWR Director
By direction of the Commanding Officer

SAMPLE OF SPONSORSHIP AGREEMENT

This agreement ("AGREEMENT") made and entered into by and between the (Name and address of Unit MWR FUND) ("FUND") and (Name and address of SPONSOR) ("SPONSOR") and (Name and address of CO-SPONSOR if any) ("CO-SPONSOR").

The FUND seeks to promote positive, healthy, and active participation in leisure and recreational programs for the Coast Guard family;

The FUND plans to conduct (type of event), ("EVENT") at (location of); and

SPONSOR and CO-SPONSOR desire to co-sponsor such event, which sponsorship would include promotional product tie-ins for (name of product/s) ("PRODUCT").

In consideration of the premises and mutual promises set forth herein, the parties, intending to be legally bound, hereby agree as follows:

1. EVENT. During the (period of event/s), FUND agrees to conduct the following:
 - (a) (description of event)
 - (b) (description of additional events if applicable)

FUND designates SPONSOR and CO-SPONSOR as the only corporate SPONSORS of the event and agree to work with CO-SPONSOR promotional tie-ins. FUND agrees that CO-SPONSORS may advertise their sponsorship of the event/s.

2. MWR Responsibilities. Each FUND will:
 - (a) Provide the (whatever) and all logistical support and requirements to conduct each EVENT.
 - (b) Provide adequate professional staff to plan, organize, promote, conduct, and evaluate each EVENT.
 - (c) If applicable, coordinate with the local Coast Guard Exchange regarding dates and times to ensure effective in-store promotional tie-ins for PRODUCTS.

- (d) Provide an endorsement disclaimer on promotional materials distributed in connection with the EVENT.
3. CO-SPONSORS' Responsibilities. In exchange for promotional tie-ins with the EVENT, CO-SPONSORS will:
- (a) (Example) Provide T-shirts for EVENT participants at an estimated maximum total of (number of shirts). CO-SPONSORS and MWR logos will be featured. CO-SPONSORS will develop, produce, and deliver the shirts to MWR. MWR will approve the design of the T-shirts. The cost for developing, producing and delivering the T-shirts will be borne 50/50 (or other agreed upon proportion) by CO-SPONSORS.
 - (b) Provide (describe other advertisement i.e. signs, banners)for EVENT site. Advertisement shall feature PRODUCTS' logos. CO-SPONSORS will develop, produce, and deliver the (list advertisements) to FUND. The cost for developing, producing, and delivering the (banners) will be borne 50/50 (or other agreed upon proportion) by CO-SPONSORS.
 - (c) Provide FUND with camera-ready art for PRODUCTS' logos for flyers, registration forms, etc. to be produced and distributed by MWR.
 - (d) Provide free samples of PRODUCTS to all EVENT participants.
 - (e) Coordinate with local FUND and Coast Guard Exchange to provide in-store promotional tie-ins in the form of existing point-of-sale and display materials.
4. Trademark License.
- (a) SPONSOR hereby grants CO-SPONSOR and FUND a royalty-free, non-exclusive license to use and display the trademarks associated with PRODUCTS. Such use shall be limited solely to the duration of the sponsorship of the EVENT and any advertising or promotional activities relating thereto. CO-SPONSORS and FUND shall not use any of the SPONSOR's trademarks in a way which would cause any person reasonably to infer, or otherwise convey the impression, that CO-SPONSOR and FUND are in any way affiliated with or otherwise acting on behalf of SPONSOR,

which may be detrimental to SPONSOR's interest. SPONSOR shall provide CO-SPONSOR and FUND specific instructions for using SPONSOR's trademarks; CO-SPONSOR and FUND shall promptly comply with such instructions. CO-SPONSOR and FUND acknowledge that the provisions of this paragraph do not convey the right, title, or ownership interest in the trademarks.

(b) Except as expressly provided herein, neither CO-SPONSORS nor FUND shall have the right to use in any way the corporate or trade name, trademark(s), service mark(s), logo(s), or other identification of the other parties without their prior written consent.

5. Term and Termination. The term of this AGREEMENT shall commence as of (date) , ____ and shall continue until (date) , _____. Any party may immediately terminate this AGREEMENT upon a material breach of any term or condition hereof.
6. Right of First Refusal. Upon termination of this AGREEMENT, CO-SPONSORS shall have the right of first refusal to renew this sponsorship AGREEMENT provided that the FUND conducts this EVENT during this timeframe in (year). As used herein, the right of first refusal shall mean that if FUND receives a "bona fide offer" (as hereinafter defined) regarding sponsorship from a third party (i.e, another SPONSOR), then FUND shall be obligated to communicate such offer to CO-SPONSORS, and permit CO-SPONSORS, at their option, to offer to contract with FUND, either individually or as CO-SPONSORS, on terms no less favorable to FUND than those contained in the bona fide offer of the third party. In no event shall FUND enter into a contract with a third party upon terms and conditions more favorable to such third party than those offered to CO-SPONSORS, unless such terms have first been offered to CO-SPONSORS. As used herein, the term "bona fide offer" shall mean a proposed agreement concerning rights and obligations similar to those herein, which agreement if executed by FUND and the third party, would be legally binding.
7. Competitive Advertising. FUND warrants and agrees that it has not, and during the term hereof will not, grant to anyone other than the CO-SPONSORS the right to sponsor or

advertise competitive PRODUCTS during the EVENT.

8. Insurance. (Note: The following insurance clause is optional dependent upon the risk associated with the sponsorship, e.g., in-kind sponsorship of t-shirts would not require this clause. Further, any item or service procured by MWR or the Coast Guard Exchange System does not require the use of this clause.) CO-SPONSORS shall at their own expense, procure and maintain during the entire performance period of this AGREEMENT, general liability insurance wherein the FUND and the United States are included as named insured stating that such insurance is primary. (Secondary to, or contributory to no other insurance). The policy limits of \$500,000 per person - \$1,000,000 per occurrence for injury or death, and \$100,000 property damage per occurrence are required. CO-SPONSORS are responsible for damage or loss to their owned or leased equipment. Claims will be honored only if it can be shown that the FUND was negligent and caused damage or loss to their equipment.
9. Disputes. Except as otherwise provided in this AGREEMENT, any dispute or claim concerning this AGREEMENT which is not disposed of by consensus among the parties, shall be decided by the Commanding Officer, who shall state his/her decision in writing and mail or otherwise furnish a copy of it to the CO-SPONSORS. The decision shall be final and conclusive provided that the CO-SPONSORS shall be afforded an opportunity to be heard and to offer evidence in support of any appeal under this clause. Pending final decision on such a dispute, however, the CO-SPONSORS shall proceed diligently with the performance of this AGREEMENT.
10. Termination for Default. The FUND, by written notice, may terminate this AGREEMENT in whole or in part for failure of the CO-SPONSOR to perform any of the provisions hereof. In such event, the CO-SPONSOR shall be liable for damages including the excess cost of procuring similar supplies or services, provided that, if (i) it is determined for any reason that the CO-SPONSOR was not in default; or (ii) CO-SPONSOR's failure to perform is without his or her (or subcontractor's) control, fault, or negligence, the termination must be deemed to be a termination for convenience. As used in this provision, the term "subcontractor" means subcontractor of the CO-SPONSOR at any tier.

11. Termination for Convenience. The FUND, by written notice, may terminate this AGREEMENT, in whole or in part when it is in the best interest of the FUND. If this AGREEMENT is for supplies and is so terminated, the CO-SPONSORS shall be compensated for supplies already provided. To the extent that this AGREEMENT is for services and is so terminated, the FUND shall be liable only for payment according to the payment provisions of this AGREEMENT, for services rendered prior to the effective date of termination providing there are no CO-SPONSORS claims covering non-recurring costs for capital investment. If there are any such CO-SPONSORS claims, they shall be settled according to Section 10 of this AGREEMENT.
12. Independent Contractor. CO-SPONSORS and the FUND shall be and act as independent contractors, and under no circumstances shall this AGREEMENT be construed as one of agency, partnership or joint venture of employment between the FUND, SPONSOR and CO-SPONSOR. None of the personnel under contract to, employed by or volunteering for the FUND, shall be deemed in any way to have any contractual relationship with CO-SPONSORS whatsoever. The FUND shall be solely responsible for the conduct of its employees, personnel, and agents in connection with their performance of the FUND's obligation hereunder.
13. Force Majeure. No party shall be responsible for events beyond its reasonable control, such as acts of God, weather delays, government restrictions, or unforeseen commercial delays. If any of the EVENT(s) are postponed due to inclement weather or other conditions beyond the Coast Guard's control, they may be rescheduled for another time. CO-SPONSORS shall then be entitled to, and the FUND agrees to give the CO-SPONSORS, all of the advertising and sponsorship rights set forth herein at no additional charge to CO-SPONSORS.
14. Notices. All notices required or permitted hereunder shall be deemed duly given if sent by certified mail, postage prepaid, and addressed to the parties as follows:

If to SPONSOR: Name and address of SPONSOR.

If to CO-SPONSOR: Name and address.

If to FUND: Name and address.

- 15. Assignment. This AGREEMENT is not assignable in whole or in part by any party hereto in the absence of the prior written consent of the other party.

- 16. Entire AGREEMENT. This AGREEMENT contains the entire understanding between the parties hereto relating to the subject matter contained herein and supersedes any and all prior agreements, arrangements, communications or representations, whether oral or written. This AGREEMENT may not be amended, altered, modified or changed except in writing, signed by both parties hereto.

IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed.

SPONSOR

By:

Title:

Date:

CO-SPONSOR

By:

Title:

Date:

FUND

By:

Title:

Date:

Title:

Date:

COMMERCIAL SPONSORSHIP DISCLAIMER

A disclaimer must be used to avoid an inadvertent insinuation that the Coast Guard officially endorses any company, sponsor, or their products or service.

The following is an example of a Standard Disclaimer that will not detract from the sponsorship:

"The Integrated Support Command Miami, sincerely thanks and appreciates the sponsors of this event. However, neither the Coast Guard nor any other part of the Federal Government officially endorses any company, sponsor, or their products or services."

The above disclaimer must be posted at all sponsored events. Enough signs shall be used to reasonably permit everyone to see the disclaimer.

The size of the print shall be large enough to permit reading from a distance of 25 feet.

This disclaimer must also be included in flyers, posters, and advertisements.

The disclaimer is not required in the Plan-of-the-Day.

The disclaimer must also be read to the audience at least once during any performance where the commercial sponsor is verbally identified.

**GUIDANCE FOR THE PREPARATION OF MORALE FUND FINANCIAL
STATEMENTS AND RELATED REPORTS AND MORALE FUND REPORT
CHECKLIST**

This enclosure includes instructions, blank forms, and examples of completed forms of morale fund financial statements and supporting forms.

A. Morale Fund Financial Statement (CG-2985).

1. The Morale Fund Financial Statement shall be prepared in accordance with the schedule contained in Chapter 8 of this Manual. Reporting submission consist of two forms:

- a. The Morale Fund Financial Statement (CG-2985).
- b. The Operating Summary MWR Activities (CG-2985A).

These are the only two forms required to be forwarded to the cognizant authority when submitting financial statements.

- c. Blank copies of all forms are included in this enclosure. Local reproduction is authorized.

2. Preparation guidance.

- a. This form provides a snapshot summary of the financial status of the Morale Fund. It is divided into five areas as follows: Net Worth, Assets and Liabilities, Loan Account Summary, Reconciliation of Checking Account, and Certifications. Many of the totals entered on the CG-2985 originate from the CG-2985A, Operating Summary MWR Activities, and CG-4518, Morale Fund Loan Accounting Sheet.

- b. The following is guidance on the proper preparation of the CG-2985:

1. Net Worth.

- (a) Item 1, Net Worth Brought Forward - same as Line 9, previous report.

- (b) Item 2, CGES Funding - this is funding

received during the quarter directly from a CGES activity or funding received from the cognizant authority.

- (c) Item 3, Net Profit MWR Activities - carried from Line A-13 of the CG-2985A. (If a net loss, figures should appear in parenthesis.)
 - (d) Item 4, Other Receipts/Income - include such items as interest; recycling, per COMDTINST 16477.5 (series); vending; and ticket sales, (if not listed as separate MWR Activities on CG-2985A).
 - (e) Item 5, Total Income For Period - self explanatory; add Items 2, 3, and 4.
 - (f) Item 6, Morale Expenditures - all purchases or expenditures not included on the CG-2985A as separate MWR Activities. See the illustration of a CG-4517, Morale Fund Transaction Accounting Sheet, in this enclosure for examples of these expenditures.
 - (g) Item 7, Losses and Transfers - this Item includes losses of cash or other assets and loans written-off. Do not include inventory losses already reflected in "Ending Inventory," Item A-5 on the CG-2985A. Losses not related to shortages due to errors in change making shall be reported in accordance with Chapter 6.J.2 of this Manual. The unit shall maintain sufficient records to identify the totals reported in this block for losses and for transfers.
 - (h) Item 8, Total Expenditures - self explanatory, Items 6 and 7.
 - (i) Item 9, Net Worth - self explanatory (Item 1 plus Item 5, minus Item 8).
2. Assets and Liabilities.
- (a) Item 10, Checking Account Balance - same as Line 29.

- (b) Item 11, Cash Account/Cash On Hand - if applicable, the MWR officer/director or auditor must make a physical count of the cash in the cash account.
 - (c) Item 12, Savings Accounts - if applicable, the MWR officer/director or auditor must reconcile this amount with current bank statements.
 - (d) Item 13, Loans Receivable/Accounts Receivable - this is the sum of the amount on Line 24 and any other accounts receivable. Units shall document the breakdown of receivables by age on the back of the CG-2985.
 - (e) Item 14, Resale Inventory - same as Line A-5 on CG-2985A. This should include all items procured for resale and shall not include any items held for concession sale.
 - (f) Item 15, Total Assets - self explanatory (add Items 10 through 14).
 - (g) Item 16, Accounts Payable and Other Liabilities - every effort should be made to pay invoices prior to the end of the period. This is the sum of the figure as reported on Line A-14 of CG-2985A and any other payables that were not reported as part of an MWR Activity. Units with amounts reported in this item shall itemize the payables on the reverse of the Morale Fund Financial Statement by age.
 - (h) Item 17, Net Worth - self explanatory (Item 15 less Item 16).
3. Loan Account Summary.
- (a) Item 18, Loans Receivable Brought Forward - Line 24 of the previous report.
 - (b) Item 19, Loans Made This Period - determined by review of the Morale Fund Accounting

Sheets (CG-4518).

- (c) Item 20, Loans To Be Accounted For - self explanatory (Item 18 plus Item 19).
 - (d) Item 21, Loan Repayment Received This Period - determined by review of the Morale Fund Accounting Sheet (CG-4518); be sure to review accounts that were closed during the reporting period.
 - (e) Item 22, Loans Canceled As Bad Debts - this amount must be included in Line 7.
 - (f) Item 23, Total- self explanatory (Item 21 plus Item 22).
 - (g) Item 24, Loans Receivable End of Period - self explanatory (Item 20 minus Item 23).
4. Reconciliation of Checking Account. Items 25 through 29 are self explanatory and are normal entries for reconciling a checking account. The checking account shall be reconciled on a monthly basis; however, only the last month reconciliation will appear on the report.
5. Certifications. The report must be signed and dated by the auditor, MWR officer/director, commanding officer, and relieving MWR officer/director, as appropriate.

B. Operating Summary, MWR Activities (CG-2985A).

- 1. This form is designed to summarize the results of operation of MWR activities for a specified period of time. By review of this completed form, the MWR officer/director, commanding officer, or cognizant authority can quickly determine the effectiveness and financial costs of the various activities operating at the unit.
- 2. Major "out of the ordinary" expenses should not be included on the CG-2985A. Sometimes it will require command discretion as to whether an expenditure will be classified as an activity expense (A-9) or a general MWR

expense (Item 6 on the CG-2985).

3. As a general rule, commands shall report as ongoing MWR activities those classified as Category B or C, as defined in Chapter 4 of this Manual. Examples would include bowling center operations, temporary lodging facilities, auto hobby shops, and food and beverage operations. For food and beverage operations, food operations and bar operations should be reported separately. A one time purchase of entertainment tickets and their distribution would not be considered an "ongoing" MWR activity, and would not be reported on the CG-2985A. A ticket operation that maintains a large inventory of tickets for several different functions and requires a part-time employee to maintain the inventory, purchase tickets, and collect for purchases would be considered an "ongoing activity" and would be included on the CG-2985A.
4. The CG-2985A is designed to be used in budget preparation for MWR activities and in reporting actual results of operation. It can then also be used as a tool to compare actual versus budgeted amounts at the end of each reporting period.
5. The following is a description of each line item on the CG-2985A:
 - a. A-1 Sales - receipts from sales of products or services. This would include revenue from resale items like sodas, food operations, bar operations, tickets for resale, greens fees, rental of equipment, and bowling lineage. This amount should match the appropriate A-1 column total on the Morale Fund Transaction Accounting Sheet, CG-4517.
 - b. A-2 Beginning Inventory - this represents Line A-5 of the previous report.
 - c. A-3 Purchases - this pertains strictly to the purchase of resale inventory. Other expenditures/expenses are classified in Line Items A-8 through A-11.
 - d. A-4 Inventory Loss - this item is a memo entry only. It is used to record known losses of inventory. It is not used in the calculation of cost of goods because the ending inventory, Item A-5, will

already reflect this loss.

- e. A-5 Ending Inventory - this will be the final (revalued if appropriate) inventory taken at the end of the period. This figure should match those as reported on the appropriate Morale Fund Inventory Accounting Sheet, CG-5017. The Item A-5 total (last column) should be the same as the amount reported in Item 14 on the CG-2985.
- f. A-6 Cost of Good Sold - self explanatory. This is the sum of Items A-2 and A-3, minus A-5.
- g. A-7 Gross Profit/Loss - self explanatory. This is the difference between Item A-1 and Item A-6. Losses for a particular activity should be reviewed in relation to the command objectives for the MWR program as a whole. It must be recognized that the morale fund as a whole has to subsidize the net loss of a specific MWR activity.
- h. A-8 through A-12 - self explanatory. This involves the other expenses associated with the activity. Personnel expenses, like salaries, FICA, any unemployment compensation payments, and the employer's share of health care, should be pro rated where necessary if an employee devotes his or her time to different MWR activities.
- i. A-13 Net Profit MWR Activity - this is the difference between Item A-7 and Item A-12 of an MWR activity. The total net profit/loss (last column) must match Item 3 on the CG-2985. Commands must recognize that a total net loss for the reporting period will result in a decrease in the net worth of the morale fund.
- j. A-14 Accounts Payable - it is recommended that all invoices be paid prior to the end of the reporting period. Any unpaid invoices for which inventory has been received and is being reported as inventory on Item A-5 must be reported as a payable here. The Item A-14 total should usually equal the amount listed in Item 16 on the CG-2985. They will differ if accounts payables exist other than those associated with the MWR activities as reported on the CG-2985A.

C. Morale Fund Transaction Accounting Sheet (CG-4517).

1. The Morale Fund Transaction Accounting Sheet is designed to record the day-to-day transactions of the morale fund and to assist in the preparation of the CG-2985 and the CG-2985A. It may be beneficial to maintain a separate CG-4517 for each MWR activity as reported on the CG-2985A and/or administrative expenses of the morale fund.
2. The CG-4517 requires a date and description for each transaction. The transaction amounts are then recorded in the appropriate columns corresponding to the item numbers on the CG-2985 and CG-2985A. The column headings preceded by an "A" correspond to items on the CG-2985A. The other single digit numbers correspond to line items on the CG-2985 (i.e. 2, 4, 6, 7).
3. Transactions that pertain to MWR activities that involve salaries, inventory, collection of receipts and resale will be recorded in the columns preceded by an "A". Other transactions that deal primarily with the administrative operation of the morale fund or major "out of the ordinary" expenses for MWR activities will be recorded in columns 2, 4, 6, and 7.
4. The following is a further explanation of several selected transactions:
 - a. 11/2 and 11/3 entries - both purchases are for vending machine resale. Since they are part of an MWR activity, they should be recorded in Column A-3.
 - b. 11/7 entry - purchase new vending machine - a large "out of the ordinary" expense not associated with the day-to-day expenses of the vending machine activity. The amount should be recorded in Column 6 as a morale fund expenditure as opposed to an equipment expenditure within the vending machine activity in Column A-9.
 - c. 11/6 entry - paid vending machine operator - a direct expense of the day-to-day vending machine activity recorded in Column A-8.
 - d. 11/12 entry - purchase bowling gloves for resale. This is an item purchased for resale and should be recorded in Column A-3.

- e. 11/13 entry - resurface bowling lanes - large "out of the ordinary" expense, that may be recorded in Column 6.
 - f. 12/8 through 1/30 entries - items either associated with the morale fund administration or one-time type transactions.
 - g. 1/8 entry - write-off of bad loan. Write-off of loans are the only loan associated transaction to be recorded on the CG-4517. All other loan transactions are recorded on the Morale Fund Loan Accounting Sheet, CG-4518.
5. When preparing for submission of the Morale Fund Financial Statement, the column totals on the CG-4517 must equal the corresponding line items on the CG-2985 and CG-2985A. It may be beneficial to maintain a separate CG-4517 for each MWR activity including the administrative expenses of the morale fund.

D. Morale Fund Inventory Accounting Sheet (CG-5017).

- 1. The CG-5017 may be used to:
 - a. Maintain a running balance of the inventory for re-ordering purposes.
 - b. Verify accuracy of physical inventory at the end of the reporting period.
- 2. A new CG-5017 should be started at the beginning of each reporting period.
- 3. For routine transactions including purchases, issues, or losses of inventory, enter the following information:
 - a. The date of the transaction.
 - b. Description or explanation of the transaction.
 - c. The appropriate quantities and values.
 - d. The quantity remaining as a balance.

4. It is appropriate to value the entire inventory at the last purchase price, making sure that the inventory already in the vending machine is accounted for.
5. A separate CG-5017 should be maintained for each individual resale inventory item. It is inappropriate to maintain a single CG-5017 for a wide variety of similar items with different prices. This would cause large fluctuations in the value of the inventory.
6. The inventory information should be entered as appropriate on Line A-5, of the CG-2985A.

E. Morale Fund Loan Accounting Sheet (CG-4518).

1. The CG-4518 is used to document individual transactions involving morale fund loans.
2. Fill in the appropriate information in the blocks for name and date. In the block titled, "Loan," record the check number associated with the loan, the loan repayment schedule, and the loan amount.
3. Repayments should be recorded when made, and the remaining balance calculated.
4. In preparing for the reporting period, the amounts associated with loans made during the period, loan repayments received during the period, and loans written off as bad debt, must be determined from the CG-4518. These amounts should be included on Lines 19, 21, and 22, respectively, on the CG-2985.
5. See enclosure (16) for blank and example forms.

MORALE FUND REPORT CHECKLIST

<u>Report</u>	<u>Due Date</u>
Annual Survey of MWR Activities	NLT 1 March
MWR Casualty/Liability (CG-5190) (Encl 21 to NAF Activities Manual)	NLT 30 March
Annual Audits	On or About 1 June
Annual Budgets	NLT 30 November
MWR Program Safety Inspection	Quarterly (Unit Retained)
Morale Fund Financial Statements	Quarterly or as Necessary
MWR Program Inspection Checklist	Annually (Unit Retained)
MWR User Survey	Every 3 Years (Unit Retained)

MORALE FUND FINANCIAL STATEMENT

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-2985 (Rev. 6-98)		UNIT PHONE #		COGNIZANT AUTHORITY		PERIOD COVERED		REPORT TYPE	
REPORTING UNIT								REGULAR <input type="checkbox"/> RELIEF <input type="checkbox"/> CORRECTED <input type="checkbox"/> FINAL <input type="checkbox"/>	
ITEM	DESCRIPTION	NET WORTH	ITEM	ASSETS AND LIABILITIES	END OF PERIOD				
1	NET WORTH BROUGHT FORWARD (ITEM 9 PREVIOUS REPORT)		10	CHECKING ACCOUNT BALANCE					
2	CGES FUNDING		11	CASH ACCOUNT/CASH ON HAND					
3	NET PROFIT MWR ACTIVITIES (SAME AS TOTAL ON CG-2985a BLK A-13)		12	SAVINGS ACCOUNT					
4	OTHER RECEIPTS/INCOME		13	*LOANS RECEIVABLE/ACCOUNTS RECEIVABLE					
5	TOTAL INCOME FOR PERIOD (ITEMS 2 THROUGH 4)		14	RESALE INVENTORY					
6	MORALE EXPENDITURES	\$ 0.00	15	TOTAL ASSETS (ITEMS 10 THROUGH 14)					
7	LOSSES AND TRANSFERS		16	* ACCOUNTS PAYABLE/OTHER LIABILITIES	\$ 0.00				
8	TOTAL EXPENDITURES (ITEMS 6 PLUS 7)	\$ 0.00	17	NET WORTH END OF PERIOD (ITEM 15 LESS 16)	\$ 0.00				
9	NET WORTH (ITEM 1 PLUS 5 LESS 8)	\$ 0.00	18	LOAN ACCOUNT SUMMARY LOANS RECEIVABLE BROUGHT FORWARD (ITEM 24 PREVIOUS REPORT)	AMOUNT				
CERTIFICATIONS									
The accounts and records of the Morale Fund represented by this Financial Statement have been audited. The financial condition of the Morale Fund was found to be satisfactory and is fairly presented in this Financial Statement. The fiscal affairs of the Morale Fund were conducted in accordance with regulations and instructions. Exceptions if any, are noted in the attached report.									
DATE	CERTIFIED: AUDITOR		19	LOANS MADE THIS PERIOD					
DATE	SUBMITTED: FUND CUSTODIAN		20	LOANS TO BE ACCOUNTED FOR (ITEM 18 PLUS 19)	\$ 0.00				
DATE	APPROVED: COMMANDING OFFICER		21	LOAN REPAYMENTS RECEIVED THIS PERIOD					
			22	LOANS CANCELLED AS BAD DEBTS (INCLUDE IN ITEM 7)					
			23	TOTAL OF ITEMS 21 AND 22	\$ 0.00				
			24	LOANS RECEIVABLE END OF PERIOD (ITEM 20 LESS 23)	\$ 0.00				
			25	RECONCILIATION OF CHECKING ACCOUNT BANK BALANCE BY LATEST STATEMENT DATED:					
As of this date, I have relieved									
as Morale Fund Custodian. This financial statement and the supporting records fairly represent the condition of the Morale Fund. Exceptions if any, are noted in the attached report.									
DATE	RELIEVING CUSTODIAN		26	DEPOSITS ENTERED IN CHECKBOOK, NOT ON ABOVE STATEMENT					
			27	TOTAL OF ITEMS 25 AND 26	\$ 0.00				
			28	OUTSTANDING CHECKS (DRAWN BUT NOT SHOWN ON BANK STATEMENT)					
			29	CHECK BOOK BALANCE END OF PERIOD (ITEM 27 LESS 28)	\$ 0.00				

*Itemize, with age of transaction, on the reverse.

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-2985 (REV 6-98) REPORTING UNIT		MORALE FUND FINANCIAL STATEMENT		REPORT TYPE REGULAR [] RELIEF [] CORRECTED []
UNIT PHONE #	COGNIZANT AUTHORITY	PERIOD COVERED	FINAL [] CLOSING DATE	
ITEM	NET WORTH	ITEM	ASSETS AND LIABILITIES	END OF PERIOD
1	NET WORTH BROUGHT FORWARD (ITEM 9 PREVIOUS REPORT)	10	CHECKING ACCOUNT BALANCE	1,005.00
2	CGES FUNDING	11	CASH ACCOUNT/CASH ON HAND	40.00
3	NET PROFIT MWR ACTIVITIES (SAME AS TOTAL ON CG-2985A BLK A-13)	12	SAVINGS ACCOUNT	0.00
4	OTHER RECEIPTS/INCOME	13	* LOANS RECEIVABLE/ACCOUNTS RECEIVABLE	750.00
5	TOTAL INCOME FOR PERIOD (ITEMS 2 THROUGH 4)	14	RESALE INVENTORY	607.00
6	MORALE EXPENDITURES	15	TOTAL ASSETS (ITEMS 10 THROUGH 14)	2,402.00
7	LOSSES AND TRANSFERS	16	* ACCOUNTS PAYABLE/OTHER LIABILITIES	50.00
8	TOTAL EXPENDITURES (ITEM 6 PLUS 7)	17	NET WORTH END OF PERIOD (ITEM 15 LESS 16)	2,352.00
9	NET WORTH (ITEM 1 PLUS 5 LESS 8)	18	LOAN ACCOUNT SUMMARY	AMOUNT
CERTIFICATIONS The accounts and records of the Morale Fund represented by this Financial statement have been audited. The financial condition of the Morale Fund was found to be satisfactory and is fairly presented in this Financial Statement. The fiscal affairs of the Morale Fund were conducted in accordance with regulations and instructions. Exceptions if any, are noted in the attached report.		19	LOANS RECEIVABLE BROUGHT FORWARD (ITEM 24 PREVIOUS REPORT)	700.00
		20	LOANS MADE THIS PERIOD	250.00
DATE	CERTIFIED: AUDITOR	21	LOANS TO BE ACCOUNTED FOR (ITEM 18 PLUS 19)	950.00
DATE	SUBMITTED: FUND CUSTODIAN	22	LOAN REPAYMENTS RECEIVED THIS PERIOD	100.00
DATE	APPROVED: COMMANDING OFFICER	23	LOANS CANCELED AS BAD DEBTS (INCLUDE IN ITEM 7)	100.00
		24	TOTAL OF ITEMS 21 AND 22	200.00
		25	LOANS RECEIVABLE END OF PERIOD (ITEM 20 LESS 23)	750.00
		26	RECONCILIATION OF CHECKING ACCOUNT	
		27	BANK BALANCE BY LATEST STATEMENT DATED:	855.00
		28	DEPOSITS ENTERED IN CHECKBOOK, NOT ON ABOVE STATEMENT	400.00
		29	TOTAL OF ITEMS 25 AND 26	1,255.00
			OUTSTANDING CHECKS (DRAWN BUT NOT SHOWN ON BANK STATEMENT	250.00
			CHECK BOOK BALANCE END OF PERIOD (ITEM 27 LESS 28)	1,005.00

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-2985A (REV 6-98)		OPERATING SUMMARY MWR ACTIVITIES.							REPORT TYPE REGULAR [] RELIEF [] CORRECTED [] FINAL [] PAGE OF	
ITEM	ACTIVITY	ACTIVITY BUDGET	ACTIVITY ACTUAL	ACTIVITY BUDGET	ACTIVITY ACTUAL	ACTIVITY BUDGET	ACTIVITY ACTUAL	QUARTER ENDING	BUDGET TOTAL THIS PERIOD	ACTIVITY ACTUAL TOTAL THIS PERIOD
A-1	SALES									
A-2	BEG INV (ITEM A5 PREVIOUS RPT)									
A-3	PURCHASES (RESALE INVENTORY)									
A-4	INVENTORY LOSS									
A-5	ENDING INVENTORY									
A-6	COST OF GOODS (A2+A3-A5)									
A-7	GROSS PROFIT/LOSS (A1-A6)									
	OPERATING EXPENSES									
A-8	SALARIES									
A-9	EQUIPMENT/ FURNITURE									
A-10	SUPPLIES									
A-11	OTHER									
A-12	TOTAL EXPENSE (A8 THROUGH A11)									
A-13	NET PROFIT MWR ACTIVITY (A7-A12)									
A-14	ACCOUNTS PAYABLE									

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-2985A (REV 6-98)		OPERATING SUMMARY MWR ACTIVITIES							QUARTER ENDING 4/99	REPORT TYPE REGULAR [X] RELIEF [] CORRECTED [] FINAL [] PAGE 1 OF 2
ITEM	ACTIVITY	ACTIVITY BUDGET SODA MACHINE	ACTIVITY ACTUAL SODA MACHINE	ACTIVITY BUDGET VIDEO MACHINE	ACTIVITY ACTUAL VIDEO MACHINE	ACTIVITY BUDGET BOWLING LANE	ACTIVITY ACTUAL BOWLING LANE	BUDGET TOTAL THIS PERIOD	ACTIVITY ACTUAL TOTAL THIS PERIOD	
A-1	SALES	\$ 400.00	\$ 300.00	\$ 20.00	\$ 40.00	\$ 800.00	\$ 605.00	\$ 1,220.00	\$ 945.00	
A-2	BEG INV (ITEM A5 PREVIOUS RPT)		\$ 100.00				\$ 40.00		\$ 140.00	
A-3	PURCHASES (RESALE INVENTORY)		\$ 530.00				\$ 140.00		\$ 670.00	
A-4	INVENTORY LOSS		\$ 30.00						\$ 30.00	
A-5	ENDING INVENTORY		\$ 402.00				\$ 80.00		\$ 482.00	
A-6	COST OF GOODS (A2+A3-A5)	\$ 304.00	\$ 228.00			\$ 664.00	\$ 100.00	\$ 968.00	\$ 328.00	
A-7	GROSS PROFIT/LOSS (A1-A6)	\$ 96.00	\$ 72.00	\$ 20.00	\$ 40.00	\$ 136.00	\$ 505.00	\$ 252.00	\$ 617.00	
OPERATING EXPENSES										
A-8	SALARIES	\$ 26.00	\$ 20.00			\$ 107.00	\$ 400.00	\$ 133.00	\$ 420.00	
A-9	EQUIPMENT/ FURNITURE									
A-10	SUPPLIES					\$ 11.00	\$ 45.00	\$ 11.00	\$ 45.00	
A-11	OTHER									
A-12	TOTAL EXPENSE (A8 THROUGH A11)	\$ 26.00	\$ 20.00			\$ 118.00	\$ 445.00	\$ 144.00	\$ 465.00	
A-13	NET PROFIT MWR ACTIVITY (A7-A12)	\$ 70.00	\$ 52.00	\$ 20.00	\$ 40.00	\$ 18.00	\$ 60.00	\$ 108.00	\$ 152.00	
A-14	ACCOUNTS PAYABLE		\$ 50.00						\$ 50.00	
SUBTOTAL									\$ 50.00	

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-2985A (REV 6-98)		OPERATING SUMMARY MWR ACTIVITIES							QUARTER ENDING 4/99	REPORT TYPE REGULAR [X] RELIEF [] CORRECTED [] FINAL [] PAGE 2 OF 2
ITEM	ACTIVITY	ACTIVITY BUDGET TICKET SALES	ACTIVITY ACTUAL TICKET SALES	ACTIVITY BUDGET GEAR LOCKER	ACTIVITY ACTUAL GEAR LOCKER	ACTIVITY BUDGET	ACTIVITY ACTUAL	BUDGET TOTAL THIS PERIOD	ACTIVITY ACTUAL TOTAL THIS PERIOD	
A-1	SALES	\$ 200.00	\$ 250.00	\$ 80.00	\$ 85.00			\$ 1,500.00	\$ 1,280.00	
A-2	BEG INV (ITEM A5 PREVIOUS RPT)		\$ 100.00						\$ 240.00	
A-3	PURCHASES (RESALE INVENTORY)		\$ 300.00						\$ 970.00	
A-4	INVENTORY LOSS								\$ 30.00	
A-5	ENDING INVENTORY		\$ 125.00						\$ 607.00	
A-6	COST OF GOODS (A2+A3-A5)	\$ 150.00	\$ 275.00					\$ 1,118.00	\$ 603.00	
A-7	GROSS PROFIT/LOSS (A1-A6)	\$ 50.00	\$ (25.00)	\$ 80.00	\$ 85.00			\$ 382.00	\$ 677.00	
	OPERATING EXPENSES									
A-8	SALARIES							\$ 133.00	\$ 420.00	
A-9	EQUIPMENT/ FURNITURE				\$ 95.00				\$ 95.00	
A-10	SUPPLIES							\$ 11.00	\$ 45.00	
A-11	OTHER									
A-12	TOTAL EXPENSE (A8 THROUGH A11)				\$ 95.00			\$ 144.00	\$ 560.00	
A-13	NET PROFIT MWR ACTIVITY (A7-A12)	\$ 50.00	\$ (25.00)	\$ 80.00	\$ (10.00)			\$ 238.00	\$ 117.00	
A-14	ACCOUNTS PAYABLE								\$ 50.00	
	TOTAL									

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG-4517 (REV 6-98)		MORALE FUND TRANSACTION ACCOUNTING SHEET										REPORTING UNIT			
DATE	DESCRIPTION OF TRANSACTION	CGES FUNDING 2	OTHER RECEIPTS 4	EXPEN- DITURES 6	LOSSES/ TRANSF 7	SALES A-1	PURCHASES A-3	LOSS A-4	SALARY A-8	EQUIP A-9	SUPPLIES A-10	OTHER EXPENSE A-11	PAGE 1 OF 3		
1-Nov	VENDING MACHINE RECEIPTS					\$ 200.00									
2-Nov	SODA PURCHASE						\$ 300.00								
3-Nov	CANDY PURCHASE						\$ 230.00								
4-Nov	VENDING MACHINE RECEIPTS					\$ 100.00									
5-Nov	SPOILED INVENTORY							\$ 30.00							
6-Nov	VENDING MACHINE OPS SALARY								\$ 20.00						
7-Nov	VENDING MACHINE PURCHASE			\$ 250.00											
8-Nov	VIDEO MACHINE RECEIPTS					\$ 40.00									
9-Nov	VIDEO MACHINE PURCHASE			\$ 150.00											
11-Nov	BOWLING LANE RECEIPTS					\$ 605.00									
12-Nov	GLOVE PURCHASE (RESALE)						\$ 140.00								
13-Nov	RESURFACE LANES			\$ 2,000.00											
14-Nov	PURCHASE CLEANING SUPPLIES												\$ 45.00		
SUB	TOTAL			\$ 2,400.00		\$ 945.00	\$ 670.00	\$ 30.00	\$ 20.00		\$ 45.00		\$ 45.00		

Encl (17) to COMDTINST M1710.13A

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MESSAGE REPORTING FORMAT

FM USCGC DECISIVE
TO INTSUPRTCMIAMI FL (COGNIZANT AUTHORITY)
BT
UNCLAS //N01710//
SUBJ: MORALE FUND FINANCIAL STATEMENT FOR 2ND QTR NAF YR 99
A. COMDTINST M1710.13A
1. 10,000.00
2. 400.00
3. 147.00
4. 300.00
5. 847.00
6. 8,195.00
7. 300.00
8. 8,498.00
9. 2,352.00
10. 1,005.00
11. 40.00
12. 0.00
13. 750.00
14. 607.00
15. 2,402.00
16. 50.00
17. 2,352.00
18. 700.00
19. 250.00
20. 950.00
21. 100.00
22. 100.00
23. 200.00
24. 750.00
25. 855.00
26. 400.00
27. 1,255.00
28. 250.00
29. 1,005.00
BT

SAMPLE SUCCESSOR OF INTEREST LETTER

1710
(Date)

First Anywhere Bank
Somewhere Branch
Attn: Ronald Ray
1000 Main Street
Hometown, USA 00000-0000

Dear Sir/Madam:

The U. S. Coast Guard (NAME OF UNIT) Unit Morale Fund is established to promote the well being of the (NAME OF UNIT) officers, crew, dependents and others as directed by the Commandant, United States Coast Guard.

The Unit Morale Fund is nonprofit in nature and, as an instrumentality of the United States Government, is exempt from certain taxing authorities. It is administered by the Commanding Officer, (NAME OF UNIT) and those designated by him/her.

The Coast Guard Trust Fund is successor in interest to the Unit Morale Fund account and no responsibility will attach to (NAME OF BANK) after transfer of funds to or under order of the Coast Guard Trust Fund.

This serves only as notification of the successor to the account. No action is to be taken until directed by (NAME OF UNIT) or its successor.

R. R. ROCK
Lieutenant, United States Coast Guard
Morale Officer
By direction of the Commanding Officer

Copy: COMDT (G-WPX)

AUDIT GUIDE

- A. Purpose. The purpose of this audit guide is to assist the command in obtaining some reasonable assurance that the MWR financial statements are free of material misstatements, and to determine if applicable regulations, policies, and procedures are being adhered to in the day-to-day operation of the morale fund. Although this audit guide will assist the auditor in conducting audits of the MWR fund, it should not be construed as all inclusive. Other tests, reviews, samples, and inspections may be required by the auditor in determining whether financial statements are free of material misstatements and whether the morale fund is complying with all applicable rules and regulations.
- B. General. The auditor must become familiar with the provisions of the MWR Manual before beginning the audit. The auditor must not only verify the accuracy of the financial statements and supporting documents but must also evaluate the internal controls and appraise the overall management of the fund. If the audit is performed by an individual other than an independent auditor engaged by Commandant (G-WPX), the auditor shall sign in the appropriate block on the CG-2985 and forward a copy of the report to the cognizant authority via the chain of command. Wherever exceptions are noted, the auditor shall address the findings with recommendations in a cover letter attached to the audited report. The auditor may also use this letter to provide constructive comments or suggestions concerning the operation of the morale fund.
- C. Records and Transactions.
1. Verify that the beginning net worth amount as listed on the CG-2985 is the same as the ending net worth from the prior period.
 2. Trace revenue receipts with cash register receipts/sales slips, deposit tickets and the check register to ensure that cash received is being properly deposited.
 3. Test expenditure records with canceled checks and check registers. If a cash account is kept by the morale fund, receipt delivery tickets, invoices, or other evidence should be compared to the expenditure records.

4. Reconcile bank statements to amounts identified in the appropriate blocks on the CG-2985.
5. Review the amount of total loans outstanding at the end of the last audit and all loans and repayments that have been made during the interim period. Total all loans receivable. Check to ensure that loans are within the contracted repayment schedules. It would not be inappropriate to contact, on a test basis, personnel with loans outstanding to verify the current balance.
6. Reconcile amounts listed as expenditures to the CG-2985 with the check register, and any other supporting documentation.
7. For accounts payable, cite the aged schedule of payables by vendor. It would be appropriate to contact vendors to verify the accounts payable listed. For larger MWR programs with NAF employees, the auditor should determine if accrued personnel expenses are being properly recorded as "Other Liabilities."
8. For accounts receivable cite the aged schedule of receivable by source. Determine if any accounts have been written off as bad debt during the period. Determine what action the MWR officer/director has taken to collect receivables outstanding in excess of thirty days.
9. Whenever possible, the auditor should be on hand to verify the process used and the actual taking of the physical inventory. The amount identified on the CG-5017 should be reconciled to the total identified in the actual physical, resale inventory.
10. Analyze losses and transfers reported.
11. Note changes in the net profit of any Category B and C Activities reported from the last period. Identify causes of the change.
12. Verify all items included in enclosure (3), MWR Program Inspection Checklist.

ANNUAL SURVEY OF MWR ACTIVITIES

NAF YEAR Ending_____

A. Unit Information.

1. Unit: _____

2. Morale Officer/MWR Director:

3. Telephone Number:

4. Fax Number:

5. Personnel:

Officer Personnel Authorized: _____

On Board: _____

Enlisted Personnel Authorized: _____

On Board: _____

MWR Employees:

Appropriated:

Civilian Full Time Authorized: _____ Assigned: _____

Civilian Part Time Authorized: _____ Assigned: _____

Military Full Time Authorized: _____ Assigned: _____

Military Part Time Assigned: _____

Non-appropriated:

Full Time: _____

Part Time: _____

Part Time Intermittent: _____

(Military members employed in MWR by NAF)_____

6. Customer Base:

Officer: _____ Enlisted: _____

Dependents: _____Retired Personnel Living In Area: ____

Reservists: _____ Civilians: _____

Collocated Units(Lists): _____

Other: _____

B. Budget Execution.

1. Was an ISC-wide MWR budget prepared to provide a fair and equitable distribution of MWR funds?

YES NO If No, explain.

2.

- a. What was the per capita distribution you received from your cognizant authority?

- b. What was the per capita received from all sources? Include in the total direct funding from any CGES activity, MWR funds distributed by the cognizant authority, and funds generated through Category B and C operations.

3. If applicable, do you maintain a consolidated fund for centrally incurred expenses? YES NO
If yes, please answer the following:

- a. Types of expenses supported out of this account for the NAF Year:

- b. Is there an established written process and/or board to distribute these funds? YES NO

4. Facilities.

- a. Were any new MWR facilities constructed or acquired during the last NAF Year? If yes, please give a brief description of each and its funding source (Appropriated or Non-Appropriated):

- b. Were any existing MWR facilities/activities closed or disestablished during the last NAF Year? If yes, please give a description and reason for closure.

- c. Are there any additions/deletions/changes to the information on the facilities listed in COMDTPUB P1710.14?

5. General:

- a. Do you have any suggestions for updating or revising the MWR Manual?

- b. Did you encounter any significant MWR problems during the past NAF Year? If so explain.

Encl (21) to COMDTINST M1710.13A
CG-2985B (REV.6-98)
(RCS-G-W-2-5300)

(commanding officer's signature)

MWR USER SURVEY

Unit Name_____

Date_____

1. This survey provides a way to assess how MWR is meeting your needs and interests. Your input will play a very important part in planning future MWR activities. Please answer each question and return the completed survey to your MWR Officer/Director no later than _____.

2. Importance of MWR Facilities/Service. Please enter the appropriate number to indicate how important these MWR facilities/services are to you.

5 - Very Important
4 - Important
3 - Neither
2 - Unimportant
1 - Very unimportant

- a. ___ Fitness Center (e.g. weight training, cardiovascular equipment, aerobics classes, etc.)
- b. ___ Library services
- c. ___ Gym (e.g. basketball, volleyball, racquetball, etc.)
- d. ___ Fast food
- e. ___ Playing fields (e.g. softball, soccer, tennis courts)
- f. ___ Information, tickets, and tours (e.g. entertainment tickets, tickets for tours, etc.)
- g. ___ Bar, lounge, and entertainment
- h. ___ Swimming pool
- i. ___ Golf
- j. ___ Full service dining
- k. ___ Intramural sports (e.g. base leagues)
- l. ___ Catering
- m. ___ Outdoor recreation areas (e.g. campgrounds, picnic areas)
- n. ___ Special events (e.g. festivals, concerts)
- o. ___ Marina services (e.g. slip rentals, pro shop)
- p. ___ Recreation Center (e.g. "rec room," music/tv)
- q. ___ Youth recreation program (e.g. sports, center/teen activities, day camps)
- r. ___ Game room/amusement machines
- s. ___ Movie theater (paid admission)
- t. ___ Outdoor recreation equipment rental (e.g. tents, boats)

- u. ___ Auto skills center
- v. ___ Sailing programs/lessons
- w. ___ Child development center
- x. ___ Bowling
- y. ___ On-base free movies
- z. ___ Crafts and hobby programs

3. Use of MWR Facilities/Service. Please enter the appropriate number to indicate how frequently you use each facility listed.

- 5 - Daily
- 4 - Few times a week
- 3 - Few times a month
- 2 - Few times a year
- 1 - Never
- 0 - Not available

- a. ___ Fitness Center (e.g. weight training, cardiovascular equipment, aerobics classes, etc.)
- b. ___ Library services
- c. ___ Gym (e.g. basketball, volleyball, racquetball, etc.)
- d. ___ Fast food
- e. ___ Playing fields (e.g. softball, soccer, tennis courts)
- f. ___ Information, tickets, and tours (e.g. entertainment tickets, tickets for tours, etc.)
- g. ___ Bar, lounge, and entertainment
- h. ___ Swimming pool
- i. ___ Golf
- j. ___ Full service dining
- k. ___ Intramural sports (e.g. base leagues)
- l. ___ Catering
- m. ___ Outdoor recreation areas (e.g. campgrounds, picnic areas)
- n. ___ Special events (e.g. festivals, concerts)
- o. ___ Marina services (e.g. slip rentals, pro shop)
- p. ___ Recreation Center (e.g. "rec room," music/tv)
- q. ___ Youth recreation program (e.g. sports, center/teen activities, day camps)
- r. ___ Game room/amusement machines
- s. ___ Movie theater (paid admission)
- t. ___ Outdoor recreation equipment rental (e.g. tents, boats)
- u. ___ Auto skills center
- v. ___ Sailing programs/lessons
- w. ___ Child development center
- x. ___ Bowling
- y. ___ On-base free movies
- z. ___ Crafts and hobby programs

4. Why you use Coast Guard MWR. Select the number(s) which best describe your reasons for using MWR.

- 5 - Strongly agree
- 4 - Agree
- 3 - Neither agree nor disagree
- 2 - Disagree
- 1 - Don't know/NA

- a. ___ Costs less than off-base
- b. ___ Only facilities available
- c. ___ More convenient than off-base
- d. ___ Better quality than off-base
- e. ___ Better value than off-base
- f. ___ More secure than off-base
- g. ___ Socialize with friends
- h. ___ Socialize with co-workers

5. Quality of Coast Guard MWR. Select the number which best describes your overall rating of the three MWR areas listed below:

- 5 - Much better than expected
- 4 - Better than expected
- 3 - As expected
- 2 - Worse than expected
- 1 - Much worse than expected
- 0 - Don't know/NA

- a. ___ MWR facilities
- b. ___ MWR services/programs
- c. ___ MWR customer service

6. Improvements to Coast Guard MWR Facilities. Indicate if your use of Coast Guard MWR facilities would increase if the following improvements were made.

- 5 - Definitely would increase
- 4 - Would increase
- 3 - Neither (no change)
- 2 - Would not increase
- 1 - Definitely would not increase
- 0 - Don't know/NA

- a. ___ Cleanliness of facilities
- b. ___ Maintenance of facilities/equipment

- c. ___ Layout of facilities/equipment
- d. ___ Atmosphere of facility
- e. ___ Variety of equipment
- f. ___ Availability of equipment
- g. ___ Quality of equipment
- h. ___ Parking
- i. ___ Handicap accessibility

7. Improvements to Coast Guard MWR Services. Indicate by using the numbers below if your use of MWR services would increase if the following improvements were made:

- 5 - Definitely would increase
- 4 - Would increase
- 3 - Neither (no change)
- 2 - Would not increase
- 1 - Definitely would not increase
- 0 - Don't know/NA

- a. ___ Hours open
- b. ___ Days open
- c. ___ Speed of service
- d. ___ Costs for what you get (value)
- e. ___ Variety of classes/instruction
- f. ___ Quality of classes/instruction
- g. ___ Knowledgeable employees
- h. ___ Responsive employees
- i. ___ Handling of problems
- j. ___ Waiting time/lists
- k. ___ Advertising/promotion
- l. ___ Variety of entertainment
- m. ___ Quality of entertainment

8. New Coast Guard MWR Activities. Indicate with a Y (Yes) or N (No) which activities you would regularly use if they were available to you.

- a. ___ Musical instrument playing/instruction
- b. ___ Roller blading
- c. ___ Video games
- d. ___ Step aerobics
- e. ___ Concerts
- f. ___ Rifle/pistol range
- g. ___ Biking
- h. ___ Billiards
- i. ___ Computers
- j. ___ Internet access

- k. ___ Personal trainer
- l. ___ Camping
- m. ___ Hiking
- n. ___ Off-base trips
- o. ___ Photography
- p. ___ Playing cards
- q. ___ Martial arts
- r. ___ Wind surfing
- s. ___ Snorkeling
- t. ___ Café/coffee house
- u. ___ Sailing
- v. ___ Paintball/war games
- w. ___ Laser tag
- x. ___ Rock climbing
- y. ___ River rafting
- z. ___ Fishing
- aa. ___ Other (Your suggestion) _____

9. Satisfaction with Coast Guard MWR. Indicate how much you agree or disagree with the following statements by using the numbers below:

- 5 - Strongly agree
- 4 - Agree
- 3 - Neither agree nor disagree
- 2 - Disagree
- 1 - Strongly disagree
- 0 - Don't know/NA

- a. ___ I am satisfied with MWR facilities/services.
- b. ___ I will continue to use MWR facilities/services.
- c. ___ I would recommend MWR facilities/services to others.
- d. ___ MWR improves the quality of life for me/my family.
- e. ___ MWR improves my readiness.
- f. ___ MWR increases my desire to remain in the Coast Guard.

10. Access to MWR Program Information.

a. Do you have computer access to the Internet?

- ___ Yes, access through work computer
- ___ Yes, access through home computer
- ___ No

b. If you have Internet access, what type of information do you currently look for? (Check all that apply)

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- Work-related information
- Entertainment information
- Travel information
- News
- Sports-related information
- Other _____

11. Please list any comments or recommendations you have regarding the MWR program at your unit.

12. Please check appropriate box:

- a. Active duty
- b. Dependent
- c. Civilian
- d. Retired
- e. Other

13. Age: _____

14. Rank/Grade: _____

15. Sex: Male _____ Female _____

16. Name (optional): _____

MWR ACTIVITY SAFETY INSPECTION CHECK-OFF LIST

A. General. The MWR activity safety inspection check-off list is meant to be a guide to assist inspectors in ensuring that MWR activities are operated safely. It is not meant to be all inclusive and does not relieve the command of its responsibility to comply with the applicable provisions of the Safety and Environmental Health Manual, COMDTINST M5100.47(series), other sections of this Manual, and any other Commandant directives affecting health and safety issues. Inspectors may want to use separate inspection checklists for each facility/activity inspected.

- | | YES | NO |
|---|-----|-----|
| 1. Housekeeping: | | |
| a. Are corridors and aisles well lighted and free of debris? | ___ | ___ |
| b. Are passageways wide enough to allow for safe egress during emergencies? | ___ | ___ |
| c. Are the floors free of trip or slip hazards? | ___ | ___ |
| d. Do all entrance doors open outward? | ___ | ___ |
| e. Are all doors in good working order and free of obstructions? | ___ | ___ |
| 2. Floors: | | |
| a. Are floors in all areas in good condition, clean, and free of clutter? | ___ | ___ |
| b. Is there evidence of loose boards, holes, or other hazards? | ___ | ___ |
| 3. Stairs: | | |
| a. Are stairways in good condition? | ___ | ___ |
| b. Do stairs have non-slip surfaces? | ___ | ___ |
| c. Are landings in good repair? | ___ | ___ |
| d. Are handrails provided and in good repair? | ___ | ___ |
| e. Are stairs well lighted? | ___ | ___ |
| f. Are entry stairways free of all obstructions? | ___ | ___ |

- | 4. Restrooms: | YES | NO |
|---|-----|-----|
| a. Does the restroom present a neat and orderly appearance? | ___ | ___ |
| b. Are toilets, urinals, sinks clean and free of odor? | ___ | ___ |
| c. Are all plumbing fixtures in good working order? | ___ | ___ |
| d. Are the facilities adequate to accommodate all patrons? | ___ | ___ |
| e. Does each lavatory provide hot and cold running water? | ___ | ___ |
| f. Is hand soap or other cleansing agent provided? | ___ | ___ |
| g. Are individual hand towels (cloth or paper), warm air blowers, or continuous roller towels provided? | ___ | ___ |
| h. Are there receptacles for disposal of used towels? | ___ | ___ |
| i. Are the appropriate posters in place requiring employees to wash their hands after using the lavatory? | ___ | ___ |

- | 5. Exits: | | |
|--|-----|-----|
| a. Are exits clearly visible and routes clearly marked? | ___ | ___ |
| b. Are non-exit doorways that could be mistaken for exits marked to avoid confusion? | ___ | ___ |
| c. Are exits adequately illuminated? | ___ | ___ |
| d. Are all exits and their approaches free of obstruction? | ___ | ___ |
| e. Are exit doors kept unlocked when the facility is in use? | ___ | ___ |

B. Outdoors.

- | 1. Bleachers: | | |
|---|-----|-----|
| a. Are the bleachers free of visual defects? | ___ | ___ |
| b. Are spectators protected by means of a fence or screen? | ___ | ___ |
| c. If field is enclosed are there sufficient well marked exits? | ___ | ___ |

2. Picnic Areas:

	YES	NO
a. Are tables and benches in good working order?	___	___
b. Are grass areas properly mowed?	___	___
c. Is playground equipment in good working order?	___	___
3. Barbecue Grills:		
a. Are the barbecue pit areas free of fire hazards?	___	___
b. Are there adequate disposal facilities?	___	___
4. Outdoor Pool:		
a. Is there a lifeguard on duty?	___	___
b. Is proper supervision provided?	___	___
c. Are the locker and shower rooms clean?	___	___
d. Are the pool decks free of slipping or tripping hazards?	___	___
e. Are lockers bolted to prevent tipping?	___	___
f. Are there sufficient toilet facilities?	___	___
g. Is swimming pool fenced and gates locked when not in use?	___	___
h. Are adequate safety signs posted?	___	___
C. <u>Indoor.</u>		
1. Pools:		
a. Is there a lifeguard on duty?	___	___
b. Is proper supervision provided?	___	___
c. Are the locker and shower rooms clean?	___	___
d. Are the pool decks free of slipping or tripping hazards?	___	___
e. Are lockers bolted to prevent tipping?	___	___
f. Are there sufficient toilet facilities?	___	___
g. Is swimming pool fenced and gates locked when not in use?	___	___
h. Are adequate safety signs posted?	___	___

- | | YES | NO |
|---|-----|-----|
| 2. Gymnasium. | | |
| a. Are bleachers well placed back of outside marking of court areas? | ___ | ___ |
| b. Are the bleachers free of visual defects? | ___ | ___ |
| c. Is there proper supervision? | ___ | ___ |
| d. Do youth groups provide their own supervision? | ___ | ___ |
| 3. Locker and Shower Room. | | |
| a. Do they appear neat and orderly? | ___ | ___ |
| b. Are the floors free of slipping or tripping hazards? | ___ | ___ |
| c. Are lockers bolted to prevent tipping? | ___ | ___ |
| d. Are there sufficient toilet facilities? | ___ | ___ |
| 4. Saunas/Steam Room: | | |
| a. Is the facility operational and in good working repair? | ___ | ___ |
| b. Are adequate health warning advisories posted? | ___ | ___ |
| c. Are saunas and steam rooms clean? | ___ | ___ |
| 5. Hobby Shops: (Auto, Ceramic, Carpentry) | | |
| a. Is all machinery in proper working order? | ___ | ___ |
| b. Are the appropriate safety and operating instructions conspicuously posted? | ___ | ___ |
| c. Are there controls on each machine to permit the operator to cut off power without leaving his/her position? | ___ | ___ |
| d. Are provisions made to prevent machines from automatically starting upon restoration of power after a power failure? | ___ | ___ |
| e. Are portable electric tools grounded? | ___ | ___ |
| f. Are hazardous noise areas posted? | ___ | ___ |
| g. Are individuals trained in the proper use of tools? | ___ | ___ |
| h. Are tools stored properly? | ___ | ___ |
| i. Are ventilation systems properly tested and evaluated? | ___ | ___ |

- | | YES | NO |
|--|-----|-----|
| j. Are adequate storage facilities provided for flammable and combustible liquids (paint, thinner, gasoline)? | ___ | ___ |
| k. Are there " NO SMOKING " signs conspicuously posted where hazards from flammable liquid vapors are present? | ___ | ___ |
| l. Are approved metal waste cans provided for contaminated rags or waste? | ___ | ___ |
| m. Is proper personal protective equipment provided <u>and</u> used (e.g., hearing protection, goggles, gloves, etc.)? | ___ | ___ |
| n. Are individuals properly supervised? | ___ | ___ |